

# Before feminism had a name: accounting records, work and women's agency in Renaissance Italy

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## Abstract

**Purpose** – This study re-examines the relationship between gender, work and emancipation by questioning the assumption that feminist agency emerges only within modern ideological movements and institutional reforms. It aims to investigate how women's economic participation in pre-modern contexts may constitute early forms of gendered autonomy.

**Design/methodology/approach** – This paper adopts an interpretive historical case study grounded in the new accounting history tradition. Drawing on archival payroll and accounting records documenting Isabella Morra's employment as a lady-in-waiting, the analysis combines documentary examination with hermeneutic interpretation. Accounting records are treated as historically situated social texts that reveal how labor, recognition and authority were organized within institutional settings.

**Findings** – The analysis shows that Morra's remunerated service temporarily shifted her status from familial dependency to institutional recognition within a Renaissance court. Payroll records document her transformation into a salaried member of the household administration, indicating a form of economic autonomy that disrupted established family arrangements governing women's roles and mobility. This fragile repositioning proved unstable: her subsequent murder, traditionally interpreted as an "honor killing," can be reconsidered as a violent reaction to the destabilizing implications of women's economic independence.

**Originality/value** – This paper makes three contributions. First, it advances a temporally expanded understanding of feminist agency by showing how practices of economic autonomy may precede the formal articulation of feminist ideology. Second, it contributes to management and organizational history by interpreting Renaissance courtly service as an early organizational system structured by roles, remuneration and administrative governance. Third, it extends accounting history by demonstrating how payroll records functioned as social technologies that rendered women's labor visible within institutional arrangements of recognition and authority.

**Keywords** Gender, Work, Feminism, Accounting history, Management history, Renaissance

**Paper type** Research paper



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## 1. Introduction

The relationship between work, gender and emancipation is commonly framed in feminist scholarship as a largely modern achievement emerging through the institutionalization of rights, market participation and political recognition from the late 18th century onward (Rössler, 2007; Brinkgreve and van Daalen, 2025). Within this narrative, women's labor has historically been portrayed as marginalized and confined to domestic or invisible roles under male authority (Bonnerjea, 1981; O'Connor, 2000), while feminist movements later reframed work as a source of autonomy, dignity and self-determination (Degener, 1990; Konner, 2015; Peroni and Rodak, 2020). Contemporary debates continue to emphasize gender equality in work as a driver of social equity and economic development (Braunstein, 2007; Segone and Tateossian, 2017). This interpretation, however, often rests on a teleological assumption that feminist consciousness and emancipatory claims through work depend on modern institutions and explicit political movements (Lyotard, 1994). As a result, feminist theory frequently privileges the 19th and 20th centuries as the primary sites of feminist emergence, treating earlier historical contexts as pre-feminist or analytically silent (Pint, 1983; Beneria, 1992; Few, 2025). In Italy, this chronology is reinforced by narratives linking feminist consciousness to the Risorgimento and late 19th-century reforms (Pironi, 2021).

Recent feminist scholarship has increasingly called for historicizing structural inequalities and examining how gendered exclusion operates through everyday practices and institutional arrangements (Azcona, and Bhatt, 2020; Defant, 2025; Sepúlveda *et al.*, 2025). Yet, limited attention has been devoted to how women's labor was materially recognized and governed in pre-modern contexts, particularly through administrative and documentary practices that structured economic visibility (Haynes, 2025; Williams, 2025, 2026). Accounting records, payrolls, and contractual documents remain underexplored sources for reconstructing such dynamics.

This study addresses this gap by examining 16th-century payroll and accounting records related to Isabella Morra (1520–1545 / 1546), an Italian Renaissance poet employed as a lady-in-waiting. Rather than projecting feminism anachronistically onto the past, the analysis explores how economic recognition and professional positioning may constitute anticipatory forms of feminist agency. Morra's biography – long interpreted through narratives of honor and gendered authority (Croce, 1929; Festa, 2019; Montesano, 2023) – provides a revealing case through which to examine how accounting records made women's work visible within organizational systems (Covaleski *et al.*, 1996; Riccaboni *et al.*, 2006). Accordingly, the article addresses two research questions (RQs):

- RQ1. Can a Renaissance historical case be considered an embryonic form of feminism before it was so defined?
- RQ2. Can accounting be considered, by its nature and since its emergence as a technique, a broader social technology?

The analysis draws on archival documentary research grounded in the new accounting history tradition (Miller *et al.*, 1991; Carmona Moreno *et al.*, 2004; Gaffikin, 2011) and on approaches developed within management and organization historical research (Bell *et al.*, 2020). Within this perspective, accounting documents are treated not merely as technical records of financial transactions but as historically situated social texts that enable hermeneutic interpretation (Previts *et al.*, 1990; Rainero and Modarelli, 2022; Cordery *et al.*, 2023). When read in their institutional and organizational context, such records reveal how accounting practices can produce visibility, organize recognition and render labor

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administratively governable within specific historical systems of authority (Walker, 2005; Parker, 2015). Through this interpretive approach, the payroll documents relating to Isabella Morra are examined not only as evidence of remuneration but also as traces of a broader transformation in her social positioning. The archival evidence suggests that Morra's paid service constituted a rupture within established arrangements of gendered authority, temporarily shifting her status from that of a dependent familial subject to an economically recognized actor within a courtly institutional structure. This fragile form of autonomy destabilized prevailing relations of power, helping to explain why her subsequent murder – traditionally interpreted as an “honor killing” [1] – can be reconsidered as a violent regulatory response to the perceived threat posed by women's economic independence (Pint, 1983; Beneria, 1992).

Building on this analysis, the article advances three interrelated contributions. First, it contributes to feminist theory by challenging linear narratives that locate the emergence of feminist agency exclusively within modern political movements and institutional reforms. By examining a 16th-century case of remunerated female labor, the study foregrounds work and remuneration as historically contingent sites of gendered struggle and highlights how forms of autonomy may emerge through practices that precede the formal articulation of feminist ideology. Second, the article contributes to management and organizational history by showing how employment relations, administrative roles and remuneration systems within Renaissance courts can be understood as early organizational arrangements that structured authority, labor and recognition. Finally, the study contributes to accounting history by demonstrating how accounting records can function as social technologies that render labor and status visible within institutional systems, thereby shaping the ways in which recognition, hierarchy and governance are historically organized (Burchell *et al.*, 1980; Horvat and Korošec, 2015; Carnegie, 2023; Carnegie *et al.*, 2024). In doing so, the article also contributes to broader debates on the relationship between accounting, power and inequality, highlighting how archival accounting traces may illuminate both past struggles and unrealized futures of emancipation (Eizenberg and Jabareen, 2017; Gallhofer and Haslam, 2020).

## 2. Theoretical background

### 2.1 *Feminism, work and the problem of historical visibility*

Feminist theory has long treated work as a central axis of emancipation, autonomy and subject formation. Across liberal, socialist, existentialist and political economy traditions, access to meaningful work has been theorized not merely as a material condition but as a constitutive dimension of women's agency, dignity and social recognition (Rössler, 2007; Pint, 1983; Beneria, 1992; Few, 2025). Feminist scholarship has consistently shown that exclusion from work, or confinement to invisible, unpaid or domestically bound labor, functions as a foundational mechanism through which established arrangements of gendered authority and dependency reproduce silence and subordination (Bonnerjea, 1981; O'Connor, 2000; Braunstein, 2007).

Despite this centrality, feminist theory has remained marked by a striking temporal asymmetry. Feminist agency is most often narrated as emerging alongside modern institutions, industrial capitalism, wage labor, trade unions, welfare states and formal political rights, while earlier historical periods are implicitly framed as pre-political, pre-reflexive or structurally incapable of generating meaningful forms of female emancipation (Panizza, 2017; King, 2008). This temporal compression creates a theoretical blind spot, rendering invisible historical configurations in which women articulated aspirations for

autonomy, recognition and self-determination through work under radically different institutional, legal and cultural conditions.

Importantly, this invisibility is not merely empirical but conceptual. Feminist theory has tended to privilege explicit movements, collective mobilization and formalized rights as the primary markers of feminist action. Therefore, more fragile, individual or institutionally marginal forms of agency, especially those lacking an explicit feminist vocabulary, have often fallen outside the analytical field of feminism, even when they clearly articulate resistance to gendered forms of control and authority through labor, knowledge and economic autonomy (Sprague and Kobryniewicz, 2006; Bianchi, 2023).

This bias has significant implications for how work itself is theorized. While feminist accounts have convincingly demonstrated how paid employment can function as a vehicle of emancipation, they have paid less attention to how work operates as a contested and politically charged site in historical contexts where women's labor was tightly regulated, symbolically policed and morally surveilled. In feudal and early capitalist settings, seeking work outside the household, particularly work that implies remuneration, mobility and relational autonomy, could itself constitute a transgressive act, even in the absence of collective struggle or ideological articulation (Kuehn, 1987; Dermineur, 2018).

From this perspective, the core theoretical problem is not whether feminism "existed" before its formal conceptualization, but how feminist agency can be analytically recognized when it takes embryonic, anticipatory or non-institutionalized forms. Feminist thought has increasingly foregrounded subjectivity, embodiment and lived experience as sites of political meaning (Delmar, 2018; Pilcher and Whelehan, 2016). Yet, these insights have rarely been systematically extended to pre-modern or early modern contexts, particularly within management, labor and organizational histories. As a result, the historical relationship between work, gender and emancipation remains theoretically underexplored (Williams, 2025, 2026), precisely where constraints rooted in kinship, honor and gendered authority were most explicit and violently enforced. Throughout this section, feminist agency is understood not as a historically self-ascribed identity, but as an analytical category used to reconstruct practices of autonomy, recognition and resistance under conditions of constraint.

In this study, feminist agency refers to women's capacity to exercise intentional action and autonomy within socially and institutionally constrained contexts, particularly in ways that subtly challenge or renegotiate gendered structures of power. In sociological terms, agency denotes the ability of individuals to act purposefully and reflexively within structural constraints, shaping outcomes rather than being fully determined by social structures (Giddens, 1984; Emirbayer and Mische, 1998). Applied to historical gender relations, feminist agency does not necessarily require explicit ideological identification with feminist movements but can instead emerge through everyday practices that expand women's autonomy, economic participation or decision-making authority. As Bendickson and colleagues (2016a, 2016b) emphasize in their historical examinations of agency theory, the concept of agency fundamentally concerns actors' capacity to pursue goals within relational and institutional arrangements that both enable and constrain behavior. Within this perspective, women's participation in remunerated work, control over payments or the negotiation of roles within hierarchical households or courts can be interpreted as expressions of feminist agency, insofar as such actions demonstrate intentional efforts to secure autonomy and influence within patriarchal systems. Feminist agency, therefore, captures the historically situated ways in which women exercised initiative, negotiated constraints and expanded their spheres of action even in periods preceding the formal articulation of feminist ideology.

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## 2.2 *Work, emancipation and feminist agency beyond modernity*

The tight coupling between women's emancipation and access to work emerges forcefully in the foundational canon of feminist thought. From early political philosophy onward, women's exclusion from productive activity has been framed as a mechanism of structural domination rather than a natural condition (Tancred, 1995; Alcoff, 2000). Olympe de Gouges' Declaration of the Rights of Woman (1791 / 2012) explicitly links civic dignity to participation in labor and public life, arguing that political subjecthood presupposes access to productive roles. Wollstonecraft (1792 / 2008) similarly identifies the denial of dignified work as the root of women's "social slavery," emphasizing how economic dependence erodes rational agency. Mill (1869) further radicalizes this argument by framing women's exclusion from the labor market as an expression of brute power rather than social necessity.

This line of reasoning reaches its most systematic articulation in Simone de Beauvoir's *The Second Sex* (1949). For de Beauvoir, work constitutes the decisive threshold separating woman as "Object" from woman as "Subject": without access to productive activity, women remain ontologically defined through relational roles, such as daughter, wife and mother, rather than recognized as autonomous agents (Weber, 1992). Crucially, de Beauvoir insists that political and civil rights remain largely symbolic in the absence of economic emancipation, a position later echoed by feminist political economy and critiques of institutional arrangements of gendered authority and exclusion (Fallaize, 2007; Collins, 2017). Importantly, this framework is not mobilized here as a historical explanation of early modern conditions, but as an analytical lens that clarifies how economic autonomy functions as a precondition for subjectivity across different historical settings. In the Italian context, where women's agency often preceded formal feminist consciousness, such autonomy was frequently enacted through labor, education and cultural production rather than overt political claims (Lerner, 1993; Alcoff, 2000).

Subsequent feminist traditions, from second-wave critiques of domestic confinement (Friedan, 1963) to neoliberal and post-neoliberal debates on autonomy and choice, have continued to reaffirm work as a central axis of women's liberation, while also recognizing its ambivalences and contradictions (Einspahr, 2010; Hamilton, 2012). Across these traditions, a shared theoretical core persists that economic autonomy is a precondition for voice, resistance and the reconfiguration of gendered systems of governance. This lineage allows feminist agency to be conceptualized not as an explicit ideological affiliation, but as a patterned configuration of practices through which women pursue autonomy under conditions of constraint. This theoretical lineage provides a critical lens for reassessing historical figures whose lives predate the formal emergence of feminist discourse but enact its core logics.

In coherence with what was aforementioned, regarding feminist agency, the case of Isabella Morra becomes analytically salient. Morra's experience embodies the structural conditions identified by feminist theory: confinement within gendered family governance, exclusion from recognized paths of social advancement and the reduction of women's value to marital and reproductive functions (Panizza, 2017; King, 2008; Kuehn, 1987). These conditions closely mirror those later identified by feminist movements as foundational mechanisms of women's subordination, particularly in pre-industrial and aristocratic contexts (Kuehn, 1994; King, 2008). Yet, unlike many of her contemporaries, Morra actively pursued an alternative trajectory grounded in intellectual labor and courtly service. Her aspiration to work as a lady-in-waiting represented not merely economic necessity, but an attempt to access an institutional space beyond familial control, one offering remuneration, social visibility and relational autonomy (Lee, 1997; Montesano, 2023). In the Italian

context, courtly service constituted one of the few socially legible forms of female labor capable of interrupting total dependence on kinship structures (Lee, 1997; Cohen, 2007).

Morra's poetic production further reinforces this reading. Her writings articulate a reflexive awareness of isolation, constraint and denied possibility, functioning as a symbolic critique of the socio-organizational order that confined her (Bronzini, 1997; Lorin, 2019). Intellectual labor and aspirational paid service thus form a unified strategy of feminist agency, in which symbolic production and material autonomy are inseparable. Intellectual labor and paid service thus form a coherent plan of self-assertion rather than separate domains of activity. Seen through feminist theory, Morra's violent death signals not only individual victimization, but the limits of tolerance within gendered systems of authority toward female economic and symbolic autonomy (Croce, 1929; Festa, 2019; Dermineur, 2018).

Rather than "anticipating" feminism in a teleological sense, Morra's case exposes how the core mechanisms theorized by feminist scholarship, work as dignity, economic autonomy as resistance and labor as a condition of subjectivity, were already operative, contested and violently constrained within pre-modern organizational settings. Recognizing such configurations challenges linear narratives of feminist emergence and invites a historically grounded reconceptualization of emancipation as a fragile, contextually embedded and recurrent struggle rather than a strictly modern achievement. Recognizing these configurations destabilizes linear narratives of feminist emergence and supports a historically grounded reconceptualization of emancipation as a fragile, context-dependent and recurrent struggle rather than a strictly modern achievement (Scott, 2020; Lemer, 1993).

### 3. Methodology

#### 3.1 *Historical context and the case of Isabella Morra*

The case of Isabella Morra unfolds within a socio-political and economic context that renders such anticipatory forms of emancipation both visible and precarious. The analysis does not seek to reconstruct Isabella Morra's subjective intentions, but to interpret *ex post* how archival and accounting records rendered her work institutionally visible and socially consequential. Sixteenth-century Basilicata, part of the Kingdom of Naples, was characterized by a sharp contrast between the cultural effervescence of the Italian Renaissance and the structural rigidity of a feudal, peripheral society (Rao, 2000; Marino, 1994; Brucker, 2002). The regional economy was predominantly agrarian, organized around large estates controlled by a narrow-landed elite, while the majority of the population lived in poverty and dependence (Astarita, 2002; Adamesteanu *et al.*, 2021).

Geographical isolation reinforced social and cultural enclosure. The mountainous terrain limited mobility, separating local nobility from major intellectual and political centers such as Naples and Rome (Russo and Carella, 2012). In this setting, women's lives were tightly regulated by gendered norms of familial governance structured around honor, lineage preservation and marital strategy (Panizza, 2017; King, 2008). Women were legally and symbolically positioned as family property, with marriage or religious enclosure representing the only socially legitimate life trajectories (Kuehn, 1987). Ambiguity itself functioned as a mechanism of gendered governance, allowing male authority to adapt flexibly while preserving control. Isabella Morra (1520–1545 / 1546), born in Favale (now Valsinni), constitutes a striking anomaly within this context. Despite her geographic and social isolation, she received an education that enabled her to master Petrarchan poetic forms at the highest level (Bianchi, 2020). Yet, this cultural capital did not translate into social mobility; instead, it intensified her marginalization, producing what literary scholars have described as a condition of "cloistered solitude" (Bronzini, 1997; Eschrich, 2015). Morra's

poetry was not courtly ornamentation but a sustained expression of existential confinement, resistance and longing for autonomy.

Crucially, Morra's attempt to escape this confinement did not rely on marriage or religious withdrawal, but on work. Her engagement as a lady-in-waiting within a noble household represented a rare pathway toward economic recognition and partial independence. As later sections show, this pathway is documented through payroll and accounting records that register her labor, remuneration and institutional positioning. These documents materially attest to a form of female agency enacted through economic participation rather than discursive protest.

The violent interruption of this trajectory, culminating in Morra's murder by her brothers constitutes an extreme manifestation of coercive enforcement of gendered familial authority (Croce, 1929; Festa, 2019; Montesano, 2023). Her intellectual ambitions and economic mobility were interpreted not merely as personal transgressions but as existential threats to family honor and established structures of male authority. In this sense, Morra's death cannot be reduced to a literary tragedy or isolated crime; it represents the systematic suppression of an emergent, work-based form of female emancipation.

Reconstructing Morra's case within its historical context thus allows us to observe how economic recognition, intellectual labor and gendered regimes of control and violence intersected long before feminism acquired its modern language. It is precisely this intersection, made visible through archival and accounting evidence, that enables the case to speak back to feminist theory, challenging its temporal boundaries and inviting a reconsideration of how, where and when emancipation is theorized.

### 3.2 *Research approach*

This study uses an interpretive historical case study to theorize feminist agency and emancipation in a pre-modern context. Rather than reconstructing past events descriptively, the research examines how women's economic participation, autonomy and symbolic visibility can be analytically recovered when feminist action precedes its formal conceptualization. The case study, therefore, functions as a theory-generative historical inquiry rather than an illustrative anecdote (Widdersheim, 2018; Ruzzene, 2023).

Methodologically, the study is grounded in the tradition of "new" accounting history (Miller *et al.*, 1991; Carmona Moreno *et al.*, 2004; Gaffikin, 2011), and more specifically in the perspective of accounting in history rather than accounting history *per se* (Napier, 2001; Walker, 2005; McWatters, 2018; McBride and Verma, 2021). This perspective rejects positivist interpretations of accounting records as neutral reflections of economic reality and instead treats them as historically situated social artifacts embedded in relations of power, gender and governance.

Document analysis was conducted through an on-site visit to Isabella Morra Castle in Valsinni (Matera Province, Basilicata Region, Italy) during the summer of 2025. The castle, now included in the catalog of Italian cultural heritage, preserves historical materials accessible for scholarly purposes. Additional documents held in other archives, many private, were consulted through authorized copies. Among roughly 20 available documents, the materials we reproduced in this article were selected because they contain payment records relevant to the analysis of gender, work and emancipation. These documents were transcribed and translated, forming the primary empirical corpus. Given the limited number of surviving sources, the study remains exploratory while establishing a basis for further archival investigation in the region.

The primary empirical material consists of archival payroll records documenting Isabella Morra's paid service as a lady-in-waiting. These documents originate from Valsinni Castle

and are preserved in the Savaglio Private Archive (Castrolibero) and the Parish of Santa Maria Maddalena (Morano). They are analyzed through archival documentary analysis (Craggs, 2016) combined with a hermeneutic reading that situates numerical entries within broader social, organizational and gendered contexts. Following the “new” accounting history tradition, these records are interpreted not as neutral economic reflections but as social texts that organize visibility, recognition and governance.

From this perspective, accounting is conceptualized as a social technology rather than merely a technical apparatus (Hopwood and Miller, 1994; Potter, 2005; Horvat and Korošec, 2015). Although accounting originated as a technique for economic calculation, historical scholarship shows that it has shaped social relations, legitimized hierarchies and governed conduct (Burchell *et al.*, 1980; Miller and O’Leary, 1990; Townley, 1993).

Interpreting accounting as an institutionalized social practice allows the analysis to move beyond numerical evidence and capture what Modarelli (2022) describes as the “introspective” and “surjective” dimensions of accounting. Payroll records, when read historically, reveal negotiations over status, dependency, autonomy and moral legitimacy. In this sense, accounting structures social phenomena (Burchell *et al.*, 1980), exposes individual and collective interests (Modarelli, 2022) and operates as a mechanism of governmentality by organizing conduct through formal recognition (Foucault, 1991).

This interpretive strategy aligns with feminist historiography’s effort to recover silenced forms of agency and challenge linear narratives of emancipation. By treating accounting documents as traces of social recognition, the study reframes payrolls as sites where women’s work becomes institutionally visible within male-dominated systems of power.

Finally, the research adopts a diachronic orientation that recognizes historical inquiry as connected to present and future interpretations (Funnell, 1998; Miller and Power, 2013). Following Machiavelli’s insight that understanding future trajectories requires engagement with past patterns (Machiavelli, 1532 / 2017), accounting records are used as interpretive anchors for reconsidering contemporary debates on gender, work and emancipation (Alawattage *et al.*, 2021; Carnegie, 2023; Carnegie *et al.*, 2024).

## 4. Findings

### 4.1 *Introductory hermeneutics*

The analysis of accounting documents and historical archives provides a new perspective on the story itself and, in this case study, on the relationship between gender and labor.

The analyzed documents reveal essential information, which, when read from a diachronic and synchronic perspective (Saussure, 2000), characterizes the case as extremely contemporary with respect to several themes, including: (i) financial autonomy as a threat – for Isabella’s brothers, the possibility of her obtaining a dowry or independent support through external connections meant losing control of the family property; (ii) the value of women’s labor – expenditure notes and court records from the 16th century show how educated women could occupy roles as “ladies-in-waiting,” a model of emancipation that Isabella desperately sought; (iii) the punishment for “honor transgression” in Isabella’s murder by her brothers, evoking “honor killings,” femicides, but above all, a political act aimed at stifling a woman’s attempt at social and economic self-determination; (iv) the analysis of the “payrolls” shows that the ladies received an allowance (salary), food and lodging. For Isabella, this signified the de-commodification of her bond with her brothers. She would no longer be an expense in the family budget, but an autonomous economic entity; (v) labor service – such as that which Isabella obtained from a high-ranking noblewoman (e.g. the Princess of Sanseverino) meant escaping the coercive exercise of familial authority by her brothers.

All these themes are intertwined with contemporary events, which seem to have only changed in form, but in substance, have remained unchanged for centuries. The hermeneutic evocation of a feminism *ante litteram* is precisely what the authors consider through the rereading of accounting documents and payrolls that include the name of the poet Isabella Morra.

In a broader sense, her recognition as a worker takes on the connotations of an act of liberation from gendered structures of domination, redefining the boundaries of a cultural, social and economic insurrection that bears all the hallmarks of an anticipatory modern feminist thought. Its origins lie in the aspiration to self-determination, independent and emancipated, not just as a daughter and sister, but as a woman, an autonomous resource removed from male control and the strategic logic of arranged marriages that would have broken feudal dynamics, not only expressible within the territorial sphere, but extended to the female body.

#### 4.2 Historical document analysis and context reconstruction

The Prince of Bisignano (Pietro Antonio Sanseverino), for the duties associated with the proper functioning of the court, as was the case in the most prestigious states of the peninsula, was surrounded by many collaborators assigned to a wide variety of tasks (Montesano, 2023). He had approximately 30 servants and various assistants. Among these was Isabella Morra, who reported directly to the prince's wife and assumed the role of lady-in-waiting to Felicia Sanseverino, daughter of the Prince and his wife Giulia Orsini (Zecchino, 2010). For Isabella Morra, this position would have offered the possibility of finding an alternative to a life of reclusion and oppression, instead providing opportunities for life, knowledge and interest, and the cultivation of new friendships beyond her cultural interests.

4.2.1 *The introductory phase of Isabella's employment.* Alongside Isabella Morra, in 1543, her brother Cesare also entered the Sanseverino household, hired as the estate's gardener (Montesano, 2023). In the accounting records of 1543, managed by the General Treasurer Jacovo Antonio Pappasidero, on September 6, 1543, "Al Cesaro" (A Cesare Morra), "giardiniero" (gardener), was paid *nine ducats (9), four tari (4) and thirteen grana (13)* [2] (Figure 1).

Like all employees of the Prince of Bisignano, Isabella Morra also received remuneration for her duties. The payments were usually made in three phases, called "terze," at Easter, August and Christmas. In 1543, Isabella was paid approximately 70 Ducats (D) annually (Figure 2). The first payment order was dated April 25, 1543. A transcription of part of the document is provided below:

Ad madama Isabella Morra gentildonna di compagnia di la Ill.ma Signora Donna Felicia, docati correnti vinti tre (23), tari uno (1) et grana tridici (13).

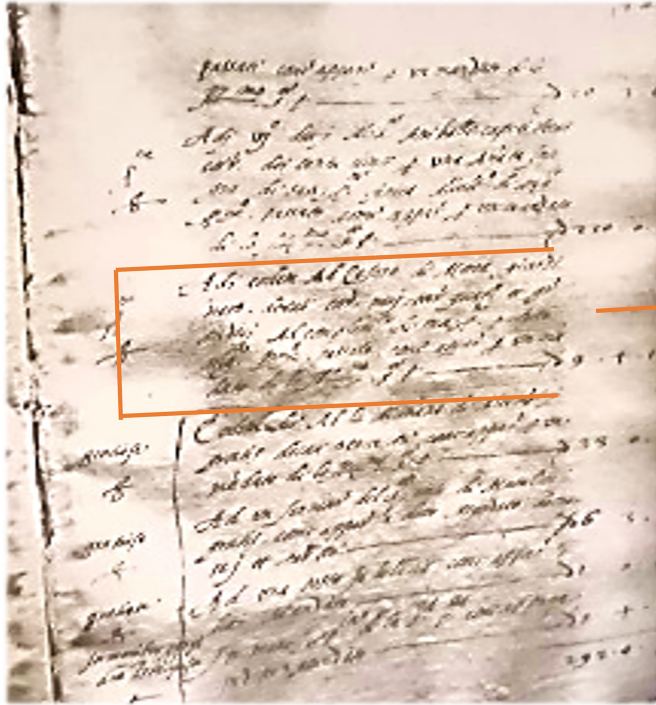
(Transcription)

To Madame Isabella Morra, gentlewoman in the company of the Illustrious Lady Donna Felicia, the current Ducats twenty-three (23), Tari one (1) and thirteen Grana (13).

(Translation)

4.2.2 *The ongoing phase of Isabella's employment.* The other two documents (Figures 3 and 4) registered in the same form identify the subsequent payment orders for Isabella Morra and are dated August 31 and December 31, 1543. The last payment dates to November 30, 1545 (Figure 5). The following figures provide detailed references to the information mentioned in the text, ensuring the transparency and reproducibility of the research, as well as providing clear evidence of the reported transcripts.

The third payment document reflects the same characteristics as the previous ones and confirms the practice of using "terze" as a salary distribution. In this regard, we note that the



**Figure 1.** Payment document of Brother Cesare as gardener for the Sanseverino family

**Source:** Drawn from Valsinni Castle and preserved at the Savaglio Private Archive, Castrolibero – Libro et notamento dei denari dell’Illustrissimo Principe di Bisignano che pervenirono in potere di me Jacovo Antonio Pappasidero, Thesoriere generale di Sua Signoria Illustrissima, nello presente anno 1543

same amount is allocated to the “terze” as in the previous period. In this sense, the accounting documents provide the reader and scholar with an interesting perspective, one that is not only numerical but also offers clear information on the time being analyzed, the period and human behavior.

As will be seen in the final payment document, it also provides a decision to advance the payment, likely for a departure during the Christmas holidays.

4.2.3 *The last payment before Isabella’s death.* Because of her role, Isabella Morra continued to receive her regular payments throughout 1544 and 1545, always in three installments. In the latter year, her compensation had increased and exceeded 92 ducats. The third payment order at the end of December, which coincided with the Christmas holidays, was brought forward to November 1545 (Figure 5 – final payment document), stating:

Ad madama Isabella Morra, dama di compagnia di la Illustrissima Signora Donna Felicia docati correnti quaranta sej (46) tari tre (3) et grana doi et mecco (2 ½) per tanti li competino ad complimento di sua provisione de la tercza de Augusto proximo passato et per tutta la tercza di natale proxima futura chi [...] mese di dicembre pxo (proximo) futuro 1545 come appare per un mandato del(a) I.S.P (Ill.ma Sig.ra Principessa).

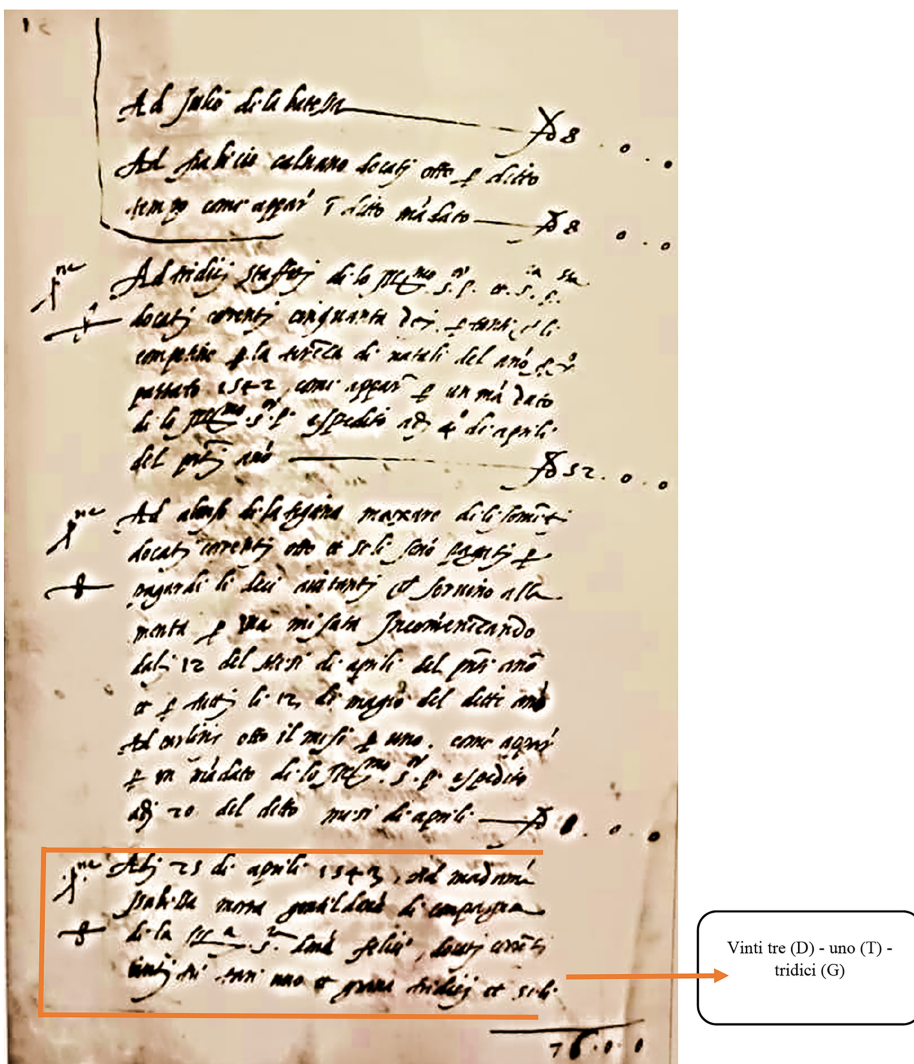
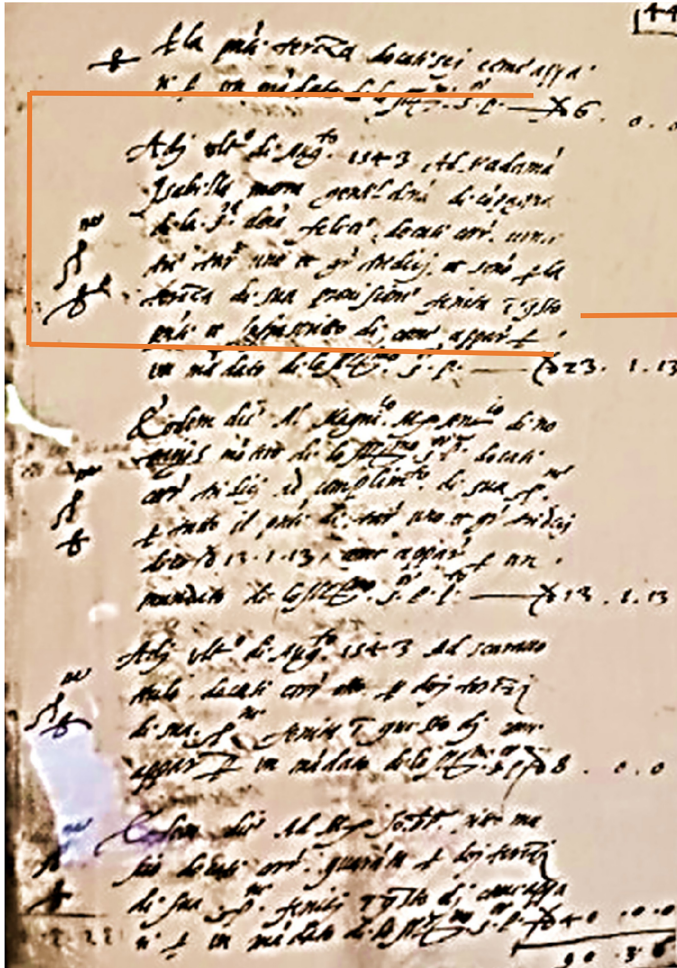


Figure 2. First payment document of Isabella Morra as lady-in-waiting to the Sanseverino family, April 25, 1543

Source: Drawn from Valsinni Castle and preserved at the Savaglio Private Archive, Castrolibero – Libro et notamento dei denari dell'Illustrissimo Principe di Bisignano che pervenirono in potere di me Jacovo Antonio Pappasidero, Thesoriere generale di Sua Signoria Illustrissima, in lo presente anno 1543



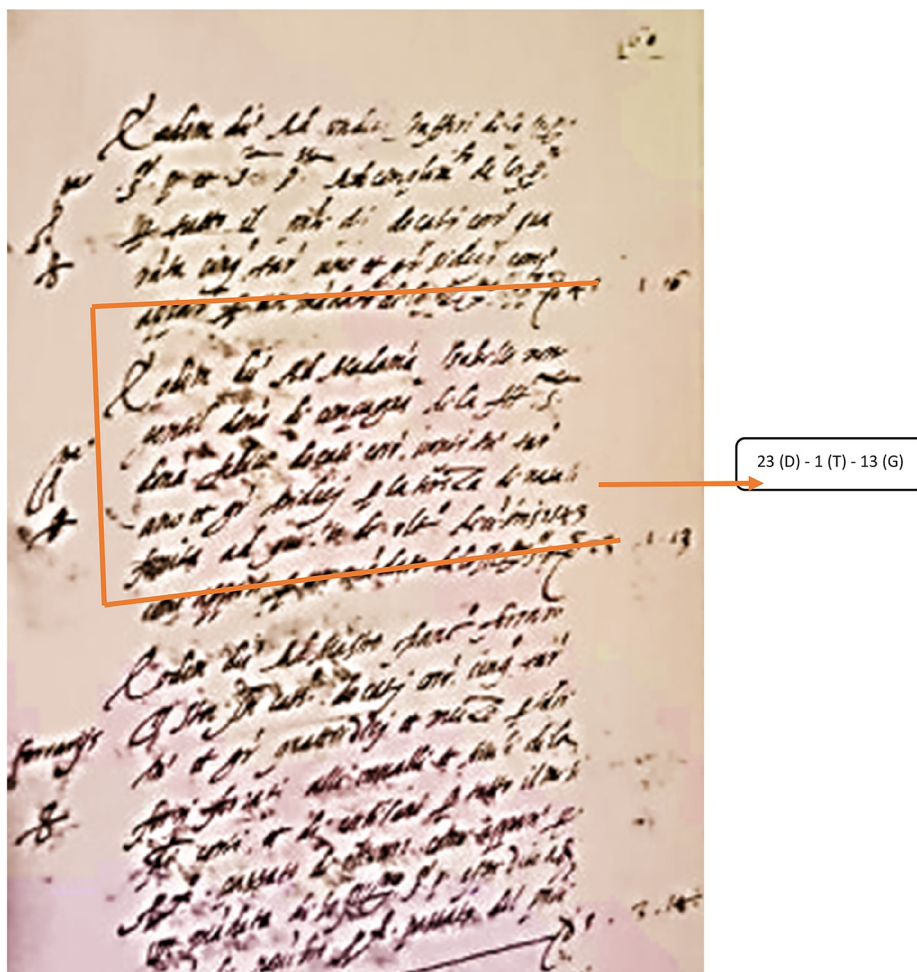
23 (D) - 1 (T) - 13 (G)

**Figure 3.** Second Payment Document of Isabella Morra as lady-in-waiting to the Sanseverino family, August 31, 1543

**Source:** Drawn from Valsinni Castle and preserved at the Savaglio Private Archive, Castrolibero – Libro et notamento dei denari dell’Illustrissimo Principe di Bisignano che pervenirono in potere di me Jacovo Antonio Pappasidero Thesoriere generale di Sua Signoria Illustrissima in lo presente anno 1543

(Transcription)

To Madame Isabella Morra, lady-in-waiting of the Most Illustrious Lady Donna Felicia, the current ducats forty-six (46), tari three (3) and grana two and a half (2 ½) for what is due to her as a completion on her provision for the “Terza” of August past and for the whole of the “Terza” of Christmas next future who [...] month of December next future 1545 as appears from a mandate of the I.S.P (Most Illustrious Lady Princess).

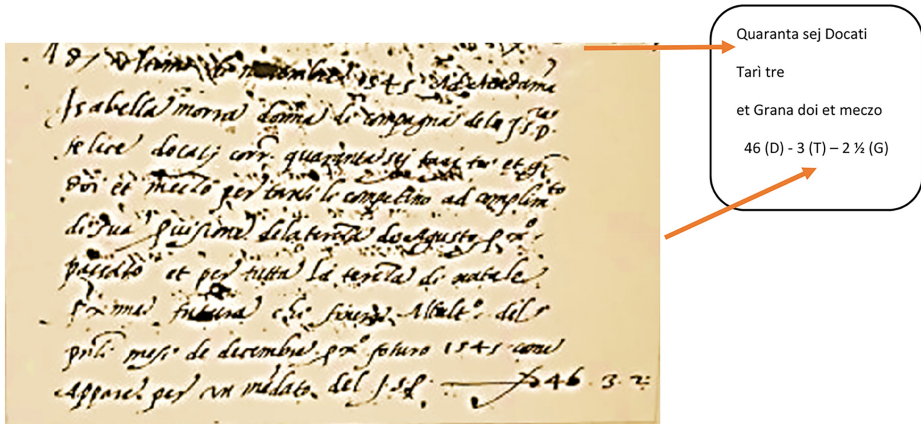


**Figure 4.** Third Payment Document of Isabella Morra as Lady-in-waiting to the Sanseverino family, December 31, 1543

**Source:** Drawn from Valsinni Castle and preserved at at the Savaglio Private Archive, Castrolibero – Libro et notamento deli denari delo Illustrissimo Principe di Bisignano che pervenirono in potere de me Jacovo Antonio Pappasidero Thesoriere generale di Sua Signoria Illustrissima in lo presente anno 1543

*(Translation)*

Some time later, Isabella decided to follow Felicia Sanseverino to the county of Matera (Basilicata Region, Italy). News had reached Isabella's brothers that Don Diego, through a tutor, had sent a letter (poem) to Isabella. It arrived in the name of Don Diego's wife, Isabella, but Isabella had not had time to read it. In fact, the letter was delivered unopened to her brothers, who, shaken by rage, murdered first the tutor (literature teacher) and then her innocent sister Isabella. Finally, despite being escorted at all times, Don Diego too was killed at the hands of Isabella's brothers (Croce, 1929).



**Figure 5.** Last Payment Document of Isabella Morra as lady-in-waiting to the Sanseverino family, November 1545

**Source:** Document kept at the Parish of Santa Maria Maddalena, Morano – Libro et notamento anno 1545

These crimes, following a letter destroyed before the recipient (Isabella) could read it, represent one of the most emblematic cases of violent enforcement of gendered honor and familial authority in Italian history. At the same time, they provide the authors of this contribution with a particularly sharp illustration of an anticipatory feminist legacy, brought to light through accounting documents.

In this sense, dry, purely technical accounting assumes sociological and functional value (Horvat and Korošec, 2015; Burchell et al., 1980) by highlighting more pressing issues, such as gender, work and emancipation, without forgetting that processes of economic valorization are still ethical and social processes (Vatin, 2013). As such, they redefine the boundaries of institutionalization (Hopwood and Miller, 1994; Potter, 2005) with successive de-institutionalizations (Oliver, 1992), compromising stable social balances and practices (Ponte and Pesci, 2022; Demartini and Mella, 2011), formalizing breaking points and new beginnings, or at least attempting, as in the case discussed in this article, to subvert the established and stable order of things.

## 5. Discussion

This study sets out to reinterpret the case of Isabella Morra not as an isolated literary tragedy but as a historically situated instance of feminist agency enacted through work under severe gendered constraints. By mobilizing archival accounting documents alongside feminist theory, the findings allow a reconsideration of how emancipation, autonomy and resistance may be articulated in contexts that precede the formal emergence of feminist discourse.

### 5.1 Work and constrained autonomy

Feminist theory has long conceptualized work as a central condition for women’s autonomy, dignity and subjectivity (de Beauvoir, 1949; Tancred, 1995; Alcoff, 2000). The evidence presented in Sections 4.1 and 4.2 substantiates this theoretical claim in a pre-modern setting. Isabella Morra’s documented remuneration as a lady-in-waiting shows that access to paid service functioned as more than economic subsistence: it constituted a partial rupture from

established arrangements of familial dependency and control. The payroll records indicate that Isabella was not merely maintained within a household economy but formally recognized as a worker receiving regular, structured remuneration. Wages were disbursed through standardized installments (“terze”), aligning her position with other salaried court servants. This material recognition altered her social positioning, transforming her from a dependent family member into an economically autonomous subject, an outcome that feminist theory has consistently identified as foundational to emancipation (Wollstonecraft, 1792 / 2008; Mill, 1869; [Beneria, 1992](#)). Importantly, this autonomy was institutional rather than ideological: it emerged through practices of remuneration and recognition rather than through explicit political claims.

Crucially, this autonomy was perceived as destabilizing. The evidence suggests that Isabella’s potential economic independence – enabled by wages, mobility and external affiliations – undermined established logics of honor, inheritance and control over women’s bodies that structured familial and social authority. In this sense, work emerges not as a neutral activity but as a contested terrain in which gendered relations of authority are simultaneously exercised and challenged ([Kuehn, 1987](#); [Dermineur, 2018](#)).

### 5.2 *Anticipatory feminist agency*

Rather than treating feminism as a historically bounded ideology tied to modern institutions, Morra’s case invites a reconceptualization of feminist agency as anticipatory and situational. Isabella Morra did not articulate explicit feminist claims, nor did she participate in collective mobilization. Yet her pursuit of paid service, intellectual labor and relational autonomy embodies core logics that feminist theory later formalized: economic independence, self-authorship and resistance to prescribed gender roles ([Rössler, 2007](#); [Delmar, 2018](#)). The findings, therefore, challenge linear narratives that locate feminist agency exclusively within 19th- and 20th-century movements. Instead, they support a view of feminism as a historically uneven process in which emancipatory practices may precede their conceptual articulation. In Isabella’s case, agency materialized through attempts to reconfigure the relationship between gender, work and social value, efforts that were individualized, fragile and ultimately suppressed through violence. From a contemporary feminist perspective, this case anticipates a now well-established insight: that economic participation alone does not guarantee emancipation when institutional, cultural and symbolic protections are absent. Feminist scholarship has repeatedly emphasized that work can reproduce vulnerability as much as it enables autonomy when gendered relations of power remain intact ([Acker, 2006](#); [Fraser, 2020](#)).

Her murder, preceded by the interception of correspondence and the destruction of intellectual and relational ties, thus represents not merely a personal tragedy but a political act aimed at reasserting established arrangements of gendered authority and control. As feminist theory has emphasized, violence operates as a regulatory mechanism when women’s autonomy threatens entrenched relations of power structured by gender ([O’Connor, 2000](#); [Braunstein, 2007](#)). The evidence suggests that Isabella’s labor and mobility were interpreted not as deviations to be managed, but as transgressions warranting elimination rather than accommodation.

This reading aligns with feminist accounts that conceptualize agency not as sovereign choice or heroic resistance, but as a fragile and situated capacity exercised within asymmetrical power relations. Morra’s agency was neither fully emancipatory nor sustainable; it was structurally exposed and institutionally unsupported, an insight central to contemporary feminist debates on vulnerability and constrained autonomy ([Butler, 2004](#)).

### 5.3 *Accounting as a technology of visibility*

The discussion also contributes to feminist engagements with accounting and organizational history by showing how accounting practices simultaneously enable visibility and facilitate control. The payroll records render Isabella's work legible, traceable and historically recoverable. Without these documents, her economic agency would remain invisible, reinforcing the tendency of feminist historiography to privilege discursive over material traces and, at the same time, accounting operated within the same institutional order that failed to safeguard her autonomy. As a social technology, accounting recorded economic value without guaranteeing justice, recognition or safety (Burchell *et al.*, 1980; Hopwood and Miller, 1994). This ambivalence underscores feminist critiques of institutions that formalize inclusion while reproducing exclusion and vulnerability.

By rendering Isabella's labor visible *ex post*, accounting documents allow feminist theory to engage with forms of agency that were never consolidated into rights or movements, yet enacted meaningful challenges to established arrangements of gendered authority and governance. In this way, they expand the analytical toolkit for studying women's work in historical contexts where other sources remain silent. Read through contemporary feminist theory, the violence enacted against Morra resonates with analyses of backlash dynamics, whereby women's economic or symbolic advancement provokes intensified control, surveillance or exclusion rather than accommodation (True, 2012).

## 6. Implications and conclusions

Isabella Morra's case lies at the intersection of gender, work and emancipation. Drawing on archival payroll records and feminist theory, this study offers several implications for feminist scholarship, management and organizational history and accounting research. It advances a temporally expanded conception of feminist agency, reframes work as an anticipatory site of emancipation under conditions of constraint and reconceptualizes accounting as a social technology capable of revealing suppressed forms of agency.

From a theoretical perspective, the study contributes to feminist theory by challenging the assumption that feminist agency emerges only within modern institutional frameworks such as industrial labor markets, collective movements and formal political rights. By reconstructing Isabella Morra's pursuit of economic autonomy through work within a 16th-century feudal context, the analysis demonstrates that feminist agency can emerge before its formal conceptualization. Such an agency may operate through anticipatory, fragile and often violently suppressed practices rather than through organized mobilization or explicit ideological claims. This perspective shifts feminist theory away from a strict distinction between "pre-feminist" and "feminist" periods and toward a view of feminism as a historically uneven process of contestation over women's access to work, voice and social value. In doing so, the study aligns with feminist scholarship that emphasizes subjectivity, lived experience and embodiment as sites of political meaning, even when they are not articulated in the language of rights or movements (Delmar, 2018; Pilcher and Whelehan, 2016). By foregrounding anticipatory and suppressed forms of agency, the analysis also contributes to contemporary feminist debates that move beyond achievement-oriented models of emancipation toward analyses centered on precarity, interruption and uneven access to autonomy (Brown, 2015).

The findings also deepen feminist political economy by demonstrating that work in pre-modern contexts functioned not merely as an economic arrangement but as a symbolically and politically charged practice. Isabella Morra's remuneration as a lady-in-waiting challenged established arrangements of gendered authority by destabilizing systems of honor, inheritance and familial dependency. The case, therefore, illustrates how labor can

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operate as a contested terrain in which emancipation is tentatively enacted long before it becomes institutionally stabilized. This insight highlights the microfoundations of resistance, where economic autonomy, knowledge and mobility intersect under conditions of extreme vulnerability (Kuehn, 1987; Dermineur, 2018). Rather than appearing only in modern labor markets, struggles over the meaning of women's work have long been embedded in everyday institutional arrangements.

Drawing on the management and accounting history traditions, the study also reconceptualizes the social practice of "taking into account." Accounting is traditionally understood as a technique for recording economic transactions (Gomes *et al.*, 2011; Walker, 2016). However, by mobilizing payroll records as primary sources, the analysis shows that accounting documents also function as mechanisms of social visibility. They record not only economic value but also contested forms of agency that might otherwise remain historically unintelligible. In this sense, accounting operates as an anticipatory social technology (McBride and Verma, 2024) capable of capturing moments of instability, negotiation and unrealized possibility. Historical documentation preserved in archives thus becomes a medium through which futures foreclosed by violence can still be reconstructed and theorized (Miller *et al.*, 2013; Poli, 2017; Carnegie *et al.*, 2024).

Although grounded in a historical case, the study also carries implications for contemporary practice in management, governance and public policy. Morra's experience highlights the enduring vulnerability of women's economic autonomy when work threatens entrenched power relations. Her case offers a historically grounded lens through which to interpret contemporary inequalities in pay, career progression and economic security. As in the 16th century, women's work today may be formally recorded yet substantively undervalued or insufficiently protected. Resistance to women's economic independence may manifest through exclusion, moralization or surveillance rather than overt prohibition. By integrating feminist theory with historical and accounting analysis, the study therefore encourages practitioners and policymakers to reconsider accounting and documentation practices as tools of visibility and accountability. Payrolls, contracts and employment records are not neutral artifacts; they can either obscure or expose inequality. Recognizing accounting as a social technology implies a responsibility to design reporting systems that make gendered asymmetries visible rather than normalizing them (Power, 2004).

At the same time, the study is subject to limitations inherent in historical single-case research. Isabella Morra's trajectory is exceptional both in its documentation and its tragic outcome, which limits direct generalization. Archival sources inevitably reflect what was recorded rather than the full spectrum of lived experience, leaving silences and absences that remain analytically significant but empirically opaque. Nevertheless, the case functions as a theoretical extreme that renders otherwise muted mechanisms of gender, work and power analytically visible. Its value lies less in representativeness than in its capacity to illuminate the fragility of women's economic autonomy across historical contexts (Fraser, 2020).

Future research could extend this perspective through comparative historical analyses of other pre-modern or early modern cases in which women pursued economic autonomy through work. Identifying recurring patterns across different contexts would allow scholars to move beyond isolated trajectories and develop a broader understanding of how gendered agency has been historically enacted and constrained. Further work could also examine how different forms of accounting documentation – beyond payroll records – capture or suppress gendered agency across historical periods. More broadly, interdisciplinary dialogue among feminist theory, management history and anticipatory studies may deepen understanding of how futures are imagined, enacted and foreclosed through everyday organizational practices.

Seen from this perspective, Isabella Morra's story belongs not only to the past but also to the unfinished history of women's struggles for dignity and autonomy through work.

The payroll documents that recorded her remuneration more than four centuries ago reveal the paradox that recognition does not necessarily guarantee protection. Yet, they also testify to the enduring capacity of women's work to challenge entrenched systems of power. By recovering these traces, historical research does more than illuminate forgotten lives: it reminds us that the pursuit of equality has always been embedded in ordinary practices long before it acquired its modern language. Isabella Morra's voice, once silenced by violence, thus re-emerges through the archival record as a reminder that the struggle for recognition, autonomy and dignity in work remains both a historical legacy and an ongoing project.

### Acknowledgements

Isabella Morra's rhymes were published posthumously in Venice (about six years after her death) and remained on the fringes of Italian literature for centuries. It was the philosopher and critic Benedetto Croce who rediscovered her figure and work in the early 20th century.

The first author dedicates this work to his father and his homeland, an ancestral resource of rural culture and tradition, and to a special person who is a source of constant inspiration and support.

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The study was conducted in accordance with the ethical principles of reproducibility, transparency and rigor.

### Notes

- [1.] Delitto d'onore – ref. Honor killing was a legal norm, abolished in Italy in 1981, that provided reduced sentences for those who killed or seriously injured a wife, daughter or sister for “dishonoring” the family, usually through sexual relations considered illegitimate, within a legal and cultural framework structured around male honor and female sexual respectability. This practice was based on a concept of male honor tied to female purity and its abolition was a crucial step towards the recognition of women's rights.
- [2.] They were monetary units of the Kingdom of the Two Sicilies, with a system that linked ducats (D) Ducati to tari (T) and grani (G) in a precise way: 1 Ducato (D) = 5 Tari (T) = 100 Grani (G), while 1 Tari = 20 Grani (G) and 1 Grano = 12 Cavalli (or 6 Piccioli).

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