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Accounting for God: accounting and accountability practices in the Society of Jesus (Italy, XVI–XVII centuries)

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Abstract

It is argued in this paper that the development of accounting and accountability practices within the Society of Jesus from the 16th to the 17th centuries cannot be reduced to an economic explanation that views them merely as tools for measuring and allocating economic resources thereby explaining the formation of hierarchies. Rather, their development and refinement were tightly linked to the absolutist ideology of the Roman Catholic doctrine of the Counter-Reformation, conceived of here as a complex work of compromise among theological, religious, political, institutional, and social instances, of which the hierarchical structure of the Order and its accounting records were only the visible traces.

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...nam nomen hierarchiae imprimis omnino iurisdictionem significat, quod iam probandum quando in illo rei huius cardine consistat¹

(Diego Laynez, *De Hierarchy*, on the Divine Origin of Hierarchy).

Introduction

In an article exploring the attention paid to organisational issues by the founders of the Society of Jesus, Höpfl (2000) observed:

Both the provenance and the connotational range of hierarchy in its current usage are [...] unclear [...]. The provenance may be military, given the partiality of organizational discourse to military metaphors (strategy, objectives, leadership, chains of command, campaign, communication and so forth). But a less banal provenance, namely a religious one, is supported by the no doubt forgotten etymology of ‘hierarchy’: hiereus, priest, and hieros, what is holy, and arkhe, rule (hence sacred or priestly rule).

Despite this insightful etymology, in discussion of early fundamental theorists of hierarchies and organisations (Chandler, 1977; Coase, 1937; Williamson, 1970) this is often forgotten. Analogously, the role played by accounting in US organisations has been conceptualised as being a powerful device for allocating, monitoring, and

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¹ “Indeed the name hierarchy means, first of all, a jurisdiction over all, a thing which is to be considered proved for jurisdiction in this meaning finds its sound basis”. Diego Laynez was the General of the Society from 1558 to 1565 (Bangert, 1986). The manuscript *De Hierarchy* is housed at the *Archivum Romanum Societatis Iesu* (ARSI), XVI.

administering resources efficiently and effectively (Chandler, 1977; Chandler & Daems, 1979), thus substituting the invisible hand of the market with the visible hand of hierarchical controllers. In the same vein, Jonson and Kaplan (1987), drawing on Chandler (1977), have emphasised how accounting has played a crucial role in the emergence of the multidivisional corporation, guaranteeing the co-ordination required by the growth of business activities. Other studies in the area, which highlight the differences between the industrial revolutions in the USA and the UK, have stressed the importance of accounting information for economic decision making (e.g. Boyns & Edwards, 1995, 1996; see also Tyson, 1998) and for ensuring administrative co-ordination (Boyns & Edwards, 1996) within modern businesses and multi-unit organisations.

Other perspectives in the accounting literature have begun to supplement an inclination to focus on economic institutions and have suggested that attention should be paid to religious entities. With respect to the economic argument, the works of Carmona, Ezzamel, and Gutiérrez (1997), Ezzamel, Hoskin, and Macve (1990), Hopwood (1987), Hoskin and Macve (1986, 1988), Miller and O'Leary (1987), and Miller and Napier (1993) have already questioned the ethnocentrism, firm-centrism, and economicism (Hoskin & Zan, 1997) of the economic-informed interpretations. Studies such as those of Hoskin (1996), Roberts and Scapens (1985), Roberts (1991, 1996), Walker (1998), and Willmott (1996) have deepened our understanding of the relationships between the hierarchical forms of organising and accountability practices.

An increasing number of studies focuses on accounting and accountability practices in religious entities. However, as argued by Parker (2002), the number remains relatively low compared to the social significance and the pervasiveness of religious institutions. Studies in the area (e.g. Duncan, Flesher, & Stocks, 1999; Swanson & Gardner, 1988) have often treated religious entities as belonging to the broader sector of nonprofit organisations, with the inevitable consequence of assessing whether or not their accounting practices were akin to those developed in profit-seeking

enterprises (e.g. Flesher & Flesher, 1979). Other works, notably Laughlin (1988), aimed at placing accounting in the social context of the church, utilised the sacred-versus-profane dichotomy to better understand the roles that accounting plays in such organisations (see also Booth, 1993), and in so doing it reinforced the taken-for-granted economic nature of accounting practices. Analogously, Lightbody (2000) has highlighted the role of accountants in satisfying the goals of an Australian Church organisation that conceived of accounting as a tool in the pursuit of its objectives. Recently, Jacobs and Walker (2000) have thrown doubt on the validity of Laughlin's (1988) distinction by illustrating how accounting inhabits both the secular and the profane, through their investigations of the constitutive and reciprocal relations between accountability systems and the religious practices devised in the Iona Community.

Despite this growing interest, little is known about the ways in which research on religious entities may shed new light on the nature of accounting and accountability. Even less is known about the ways in which these organisations can contribute to an understanding of the relations between the emergence of these practices and the development of certain organisational forms such as hierarchies, which have proliferated in modern times.

Drawing on archival evidence,² the present research interprets the conditions that led the Society of Jesus to develop and refine its system of accounting and accountability, from its founding in 1540 and its extension in late 16th and 17th centuries in Italy. So powerful was the role played by this system, that it allowed the Society to exert strict hierarchical control and to act at a distance (Robson, 1992). Whether or not the development and refinement of this system can be viewed as the result of an economic rationale is the theoretical issue which pervades this paper. The Jesuit

² Archival material used in this paper is available at the *Archivio di Stato* in Palermo (from now ASP), Inventory No. 60, Archival fund 'Ex Case gesuitiche', and at the *Archivum Romanum Societatis Iesu* in Rome (ARSI). These sources permitted the analysis of the hierarchical relations between the Sicilian Province (and its Colleges) and the centre in Rome.

accounting and accountability system permitted the co-ordination of the Jesuit Houses through a unitary and hierarchical structuring of the Order. This was not the result of a search for efficiency, reflecting an economic rationale. It is argued in this paper that this co-ordination was instead the result of the enactment of the absolutist ideology that inspired the Roman Catholic doctrine and policy during the 16th century. This ideology is conceived of here as a complex and continuous process of compromise among theological, religious, political, institutional, and social pressures, of which the hierarchical structure of the Order and its accounting records constituted the remaining visible trace.

The paper is structured as follows. The next section summarises the debate on the nature of religious reforms in Modern Catholicism, in an attempt to facilitate an understanding of the heterogeneous historic milieu which surrounded the foundation of the Society of Jesus. This approach allows the reader to conceptualise the absolutism of the Roman Catholic Church during the 16th century as emergent from religious, theological, institutional, political, and social pressures (see the section ‘The absolutism of the Roman Catholic Church of the age of reforms’). The focus of the paper then shifts to the Society of Jesus and its ordering project (see the section ‘The Jesuit Order and the ordering of the Jesuits’), which is illustrated through the methodological apparatus devised by Saint Ignatius, the founder of the Order. This apparatus facilitated the emergence of the specific systems of accounting and accountability, which framed the hierarchical organisation of the Society and are referred to here as ‘accounting for sins’ (see the section ‘Holistic individualism and the (self) definition of the self’), ‘accounting for the College’ (see the section ‘Analytical (de-)differentiation and the definition of a spatio-temporal dimension’), and ‘accounting for the soul’ (see the section ‘Double reductionism and the definition of the visible’). In the section ‘Discussion: God, hierarchy, and account-ing’ the focus of the paper returns to questions about the economic nature of accounting and accountability systems and their relation to the hierarchical forms of organising. Finally, the last section summarises the arguments

presented in this paper and outlines some of the implications of the Jesuit case for further research.³

Counter-Reformation or catholic reform?

“What is in a name?” the Jesuit historian, John O’Malley (2000a, p. 1) asked at the beginning of his work on Catholicism in the early modern era. Since Ranke (1842/1959) used the term ‘Counter-Reformation’ to illustrate the reaction of the Roman Catholic Church to the emerging threat of Lutheranism, publications addressing the name that should be assigned to this historical period have mushroomed.⁴ The question is not a trivial one; nor is it merely terminological, for it concerns the very nature of the issues at stake (religious, political, institutional, spiritual, or social—with the focus on anyone of these perspectives creating a reductionist view of the issues), and the time-span of the whole matter. It is a matter which, as argued later, is intrinsically related to the history of the Society of Jesus, and also concerns the definition of accounting and accountability.

Ranke’s position has been criticised for several reasons.⁵ Some Catholic historians (see, for example, Bendiscioli, 1973; Mullett, 1984), emphasising the endogenous nature of the movement, have suggested that the term “Catholic Reform” should be used. Early attempts to revamp the clergy, its morale, and its behaviour could be dated back to the 13th and 14th centuries and even as early as the eleventh century (Tenenti, 1990). In this respect, Jedin (1967) stated that ‘Protestant

³ A cautionary methodological note: There is little in historical works that is merely a simple description of facts, for in the choice of what is to be narrated and how this narration is to be undertaken there are the seeds of the researcher’s interpretation. This paper is no exception. Thus, in history as much as in any other kind of research, each description is intrinsically an explanation (Latour, 1988), although not every description is an interesting one.

⁴ See O’Malley (2000a), the collection edited by Luebke (1999) and the classical articles reproduced therein.

⁵ Some historians have noted, for instance, that no proper Counter-Reformation existed in Italy and Spain, because Protestant ideas did not find fertile terrain in these countries (Santoro, 1994, p. 85).

reformation' and 'Catholic Reform' underwent parallel evolutions, suggesting that both definitions are significant categories in explaining the evolution of the Christian Church. However, the Catholic Reform underwent a change in its nature (and became 'Counter-Reformation') when it was pursued directly by the Papacy rather than by the clergy at lower ecclesiastic levels. This change represented a shift in leadership, which helped reinforce the power of the monarchs throughout Europe and constituted a clear example of the intertwining of religious issues with contemporary political affairs.

The critiques of Ranke's position opened the door to other interpretations of the Counter-Reformation, which stressed the multifaceted nature of the reforms and the multiplicity of conditions that facilitated their emergence and dissemination across Europe. Cochrane (1988), for instance, preferred the term of "Tridentine Reformation", highlighting the institutional aspects of the reforms promulgated during the Council of Trent (1545–1563).⁶ O'Malley (1991, 2000a) focussed on the spirituality of these reforms and on the central role played by the Society of Jesus. He wrote of 'Early modern Catholicism', embracing Jedin's definition but leaving it open to nonpolitical matters. Hsia Po-chia (1998) wrote of 'Catholic renewal', and saw the seeds of reform in the Roman Church as creating broader changes in world history. This link was also made by Chaunu (1976), when he wrote of 'The Age of Reforms' and was re-emphasised by Reinhard (1989) and Prodi (1987) when they illustrated the relations among this movement, the birth of the modern secular state, and, more broadly, what is now called modernity.

With respect to these many definitions Luebke noted:

Each of these designations has both advantages and disadvantages [...] no term can serve all the purposes fully, and "Counter-Reformation" is still the most widely recognizable designation (1999, pp. 2–3).

⁶ Tridentum is the Latin name of Trento, the city of Northern Italy that hosted the Council of Trent. Its features and decrees are recalled in section 'The absolutism of the Roman Catholic Church of the age of reforms' of this paper.

Thus for simplicity rather than for accuracy, the period under study will be described as the Counter-Reformation. However, one advantage of the attempts to overcome Ranke's dichotomy is that the era of religious reforms is seen as traversing temporal and spatial demarcations in history as well as in science and philosophy, emphasising the continuity rather than the discontinuity between the Modern and Middle Ages. Thus reforms are seen not only as a simple reaction to the Protestant Reformation and the abuses of the clergy, and not exclusively as a religious debate on the interpretation of doctrine, as the dichotomy between 'Reformation' and 'Counter-Reformation' may imply. Rather, they are viewed as part of a broader project which, with various degrees of realisation, penetrated western society, creating an impact on the very structures of the modern state and its organisations. This view was reinforced by Chatellier in his work on the Marian Congregations established by the Society of Jesus throughout European society, when he observed that: "theology, though of prime importance, was not all that was at issue in this major sixteenth-century transformation. Society, too, was involved" (1987, p. ix).

This emphasis is particularly crucial for the immediate arguments of this paper: first, it permits an assessment of the role of the Jesuit Order in this grand reform project and second, it allows for speculation on the emergence of specific ideas about accounting and accountability. If it is true that a social history of modern Catholicism (Chatellier, 1994, 1987) can help us to understand the multifaceted nature of the 16th-century reforms, the same may apply to accounting, and a better understanding of its multifaceted and changing nature can be sought through a broadly conceived history of its practice. In order to explore this possibility, we must begin by delineating the features of the Catholic project of reforms.

The absolutism of the Roman Catholic Church of the age of reforms

If there was one event associated with the project of reform for the Roman Catholic Church in

the 16th century, it was the Council of Trent.⁷ The General Councils of the Catholic Church are:

... assemblies of senior clergy, representing the whole church, at which key doctrinal or other matters are settled in decrees considered binding on all Christians. Instruments of church government, they have usually been summoned only in emergencies and have always been regarded as the best means of reform (Jones, 1995, p. 65).

The Council of Trent was no exception to this maxim.⁸ The Church of Rome was in a state that required a reform of its doctrine and institutions, although it was not clear if this reform was intended to be in the Latin sense of *reformatio* or “a reassertion (or further development) of ancient disciplines” (O’Malley, 2000a, p. 17) or if it were to take the form of *renovatio* or complete renewal. The Council was perceived as being the most effective way to collect a unitary view on how these reforms should be undertaken. Clearly, the use of

general councils to establish common policies within the Roman Church was not free from political implications, for it would entail a different form of government in the Church: the prevalence of the will of bishops over the will of the Pope. As argued by Jones (1995, p. 65), the Pope would be reduced from an absolutist monarch to an “executive director”!

As O’Connell (1974) observed, the aims of the Council of Trent can be gathered by the slogan of that time: “Reform of Head and Members!” (p. 85). The matters addressed at the Council of Trent were concerned primarily with the religious doctrine that differentiated the Catholic from the Lutheran position. In addition, there was a focus on institutional, administrative, and organisational issues, to ensure that once agreement on the Catholic doctrine was achieved, the institutional apparatus could effectively spread it across the world.

With regard to doctrinal issues, Davidson (1987, pp. 5–20) clearly illustrated that, in general terms, the differences between Lutherans and Catholics was not great. These differences did however, concern an extremely delicate and highly political matter: “the process through which sinners could be reconciled with God” (p. 5), and, in this respect the difference between Lutherans and Catholics was enormous. On the one hand, Luther believed that ‘justification’ (i.e. the possibility of recovering from Original Sin and becoming *iustus* or just) could not be achieved by individuals through any act of free will, but only through faith, which was a gift from God. This gift could only be received by reading the Bible, the “sole authoritative source of revelation” (Davidson, 1987, p. 7). According to this notion, there was a limited role for the Church and its institutions (first and foremost, the Papacy) because individuals could be given the means to understand the Bible themselves. On the other hand, Catholic doctrine recognised in the Pope the only true interpreter of the Bible and in the clergy and its institutions the only medium between individuals and God. From this perspective, individuals were to be guided to reach God’s truth. Luther’s position threatened the centrality of the Church as an institution within society. A major concern of

⁷ Some scholars have argued that it is possible to write a comprehensive history of the Counter-Reformation without naming the Council of Trent (see Bossy’s *Introduction* to Evennett, 1970). However, it is also true that this view refers more to the impact of the reforms on the population at large (Mullett, 1984, p. 3), rather than on Catholic institutions and their daily workings, the aspects of which are of greater concern in this paper. In this respect, Jones noted that “Protestants and Catholics did split apart” and that this split proved to be the “catalyst which made reforms more earnest, more urgent” (1995, p. 4). After the Council of Trent these reforms permitted that “alongside Protestant Europe, another Europe came into being” at least in terms of institutions and social relations (Chatellier, 1987, p. ix).

⁸ The works of the Council of Trent (1545–1563) were divided into three phases. The first (1545–1547) began as an almost complete failure, with the opening ceremony being postponed for lack of attendance on the part of the bishops. However, most of the decisions made at that phase shaped the future works and achievements of the Council. The second phase (1551–1552) was characterised more by its interruptions and risks of failure rather than by profitable work. The third and more fruitful phase (1562–1563) drew the main lines of action for the Roman Catholic Church. A selected bibliography on the Council can be found in Jones (1995). See also Davidson (1987), Dickens (1968), O’Connell (1974), and Searle (1974).

the Council of Trent was to clarify the doctrine to re-establish and reinforce the centrality of the Church.⁹

As observed by O'Connell, the position of the Roman Church that emerged at Trent was extremely conservative:

... Reform decrees [...] represented no radical departure from the Church's accepted institutional framework. They took for granted that the basic structure of curia, diocese, and parish as well as of monastic and conventional foundation, was sound, and that shortcomings in the organization were due to human wickedness (1974, p. 103).

From this position developed a need to reform the practices which permitted the daily functioning of these institutions and the enactment of the reaffirmed doctrine.

The need for urgent administrative and organisational issues emerged at Trent. Abuses were common among the Catholic clergy and cases of drunkenness, gambling, and other crimes had undermined the reputation of the Church across Europe (Davidson, 1987). It was determined that if the Church were to re-establish its central role in religion and society, and to resist the penetration of Protestant ideas in such traditionally Catholic countries as Spain and Italy,

then priests must be trained appropriately—a pressing problem in the 16th century. There were cases in which not even the administration of the sacraments was assured. The absence of priests from their parishes and bishops from their dioceses were common events, and provided threats to Church presence and control in their territories.

In order to solve these problems, the directives of the Council of Trent reformed the relationships among the parish, the diocese, and Rome. The Curia (the administrative machine in Rome) was left untouched in order to guarantee the Pope's authority (Davidson, 1987, p. 23). The central role of bishops in their dioceses was reinforced and the often-forgotten meaning of the word *episcopate* ('supervision', from the ancient Greek, *epi*, over/above, and *skeptesthai*, to see) was reasserted. The issue of education was addressed by giving bishops the power and authority to call an annual synod of all the clergy in their dioceses in order to clarify doctrinal issues. And, above all, seminars were established throughout Europe for the regular training of the clergy.

As argued by Searle, the effect of the decrees of the Council of Trent:

... was not merely to refute Protestant teachings and re-assert Catholic Doctrine but, more important, to confirm the authority of all the institutions of the Church, including the Papacy, in interpreting the Christian message. No room was left for Luther's individual interpretation, and little room for the mysticism of northern Europe. The only way to God for a Roman Catholic was through the Church (Searle, 1974, p. 83).

At the Council of Trent, the Church of Rome advocated the right to provide the 'authentic' interpretation of what is 'good' and 'evil', not only for Catholics but for all citizens.

As remarked by Dickens, the Council represented: "both the creature and the creator of the modern Papacy. It ended the long campaign of conciliarism by delivering the Church to a Monarchy, one which summoned no other General

⁹ The preference that emerged in Trent for the philosophy and theology of St. Thomas Aquinas (1226–1274) and of Neo-Thomism, of which the Jesuit representative at the Council was the greatest supporter, is not trivial in this respect. As Searle remarked: "From the Aristotelian concept of a completely orderly and symmetrical universe [St Thomas Aquinas] deduced the existence of God as the all powerful prime mover, upon whom man was, at all times dependent" (1974, p. 21). In this framework, the existence of and reconciliation with God are not matters of faith but of reason, with the former always subordinated to the latter. The Thomist theory of geocentrism, which characterised the dispute between the Jesuit Bellarmine and Galileo (Sosio, 1965), positioned the Earth at the cornerstone of this divine order, as described in the Holy Scriptures. Those Holy Scriptures, the interpretation of which was given by the Roman Church (the Tradition) was positioned on the same level as the Bible by one of the decrees of the Council.

council for over three centuries" (1968, p. 129).¹⁰ The absolutist character of this monarchical institution was reaffirmed later in the Vatican Council II (1962–1965):

The Roman Pontiff, by reason of his office as Vicar of Christ [...] and as pastor of the entire Church, has full, supreme and universal power over the whole Church, a power which can always exercise unhindered (Flannery, 1975, p. 375, quoted in Burns, 1986, p. 3).

However, it would be misleading to view this form of absolutist power (which is intrinsic to the Catholic Doctrine, as Ranke, 1847, remarked), as reflecting a unitary and homogeneous set of interests. As stated by O'Connell (1974, p. 96) a "general council is a species of high politics, and as such its art is the art of the possible". The Council of Trent was no exception. It revealed many diverse interests and concerns, which found a point of convergence in an absolutist ideology.

There were several dimensions to this convergence. First, the interests of the Papacy converged with those of the bishops who, after Trent, were given greater authority, with priests clearly subordinated to their power. In this sense, although bishops were defeated in their doctrinal and political attempt to see their power and office descending directly from God rather than from the Pope, they gained much greater autonomy and power in their dioceses. Second, the renewed absolutist power of the Papacy converged with the interests of the European monarchies and emerging modern states, which, given the difficulty of governing a plurality of religions, found it difficult to profit from the formula *cuius regio eius religio* ("he who governs the territory determines its religion" Jedin, 1967, p. 43). Apart from the monarchy in England, where there was a successful combination of absolute monarchy and religion,

other European monarchs found in the Roman Church a powerful ally to pursue their absolutist projects. Third, the interests of the ruling class of aristocrats and nobles of various European countries; they could do business as usual through the re-established unity of confession and monarchy in their respective countries, regardless of their religious credo.¹¹ Finally, the interests of society at large found in the reformed Catholic Church a doctrine and institution to allay the fear of the apocalypse (Jones, 1995), which had characterised the Middle Ages.

Thus, the absolutism of the Catholic reform project which emerged at Trent seemed to "inhabit several intersecting social worlds [...] and [tried to] satisfy the [...] requirement of each of them" (Star & Graismer, 1989, p. 393; emphasis in original). It provided a common ground aligning various interests, where "medieval doctrinal pluralism" was replaced by "doctrinal certainties" (Jones, 1995, p. 68).

What is especially important in relation to the aims of this paper is that:

Once again the Catholic Church set the political pace. As the Papacy had forged concepts of sovereignty and centralisation for medieval Europe so now 'it provided the prototype of the secular sovereign state, a single society under a sovereign head' (Prodi, 1987) (Jones, 1995, p. 78).

The bases for the emergence of modern bureaucracies and hierarchies (be they ecclesiastic or secular) were laid, although not all the necessary conditions were present yet. With its emphasis on pedagogical, missionary, and economic activities hierarchically organised and controlled, the Society of Jesus was the most representative case of those ideas and institutions which emerged in the 'Age of Reforms' (and beyond)—an age characterised by the intertwining of pre-modern *reformatio* with modern *renovatio*.

¹⁰ In fact, the rule of convening General Councils every 10 years to govern the Roman Church, established in the decree *Frequens* of 1417 (see Jones, 1995, p. 65) was rarely attended to, and even less often after the Council of Trent. It was not until 1870 that a new council, Vatican Council I, was called (O'Connell, 1974).

¹¹ It is interesting to note that Protestant aristocratic families sent their children to Jesuit schools—a primary example of the penetration and success of the Jesuit mission, which will be dealt with later in this paper.

The Jesuit Order and the ordering of the Jesuits

The Society was founded by Saint Ignatius of Loyola (1491–1556) in 1539, and received the formal approval of Pope Paul III through the Papal Bull *Regimini militantis Ecclesiae* on the 27 September 1540, taking the Italian name of *Compagnia di Gesù* (from the Spanish *Compañía de Jesús*; see Iserloh, Glazik, & Jedin, 1967; O'Malley, 1994; in English the Society of Jesus is also known as the Jesuit Order).¹² The Papal Bull closely resembled the *Formula Instituti* which Ignatius and his companions followed since 1537. Originally, the project of Ignatius (see Saint Ignatius' biographies: Meissner, 1992; Rahner, 1964; Ganss, 1991) and his companions was to go to Venice, from where they were to embark on a “pilgrimage to Jerusalem in order to engage the ministry there” (O’Malley, 1994, p. 142). Only because they did not find a passage to the Holy Land did they go to Rome and offered their services to the Pope.

The *General Constitutions* of the Society (see the English translation by Ganss, 1970) outlined the principles on how to structure the Order. The Society was organised in Assurances (e.g. Italy), and Provinces (e.g. Sicily), to which the Jesuit Colleges belonged. Assistants, Provincials, and Rectors were appointed directly by the General of the Society, who was elected by a General Congregation and placed at the top of this hierarchy (see Fig. 1). The General, the Provincial, and the Rector were assisted by a Procurator, who was in charge of administrative and accounting issues (e.g. *Archivum Romanum Societatis Iesu* (ARSI), XIII; ASP, I–VII; Flori, 1636; Mangioni, 1649).

¹² The bibliography on the Jesuits is huge, as noted by O’Malley: “Of all the religious Orders founded in the sixteenth century, none is more familiar to historians or has a fuller bibliography than the Society of Jesus” (1994, p. 139). In this sense, the historical details of the Order provided in this paper are limited to those considered to be useful in supporting and illustrating its arguments. For histories of the Order, see, in the first instance, Alberti, 1702, Bangert, 1986, Bartoli, 1994, Martin, 1974, Narbone, 1850, O’Malley, 1994, 2000a, 2000b, Rosa, 1923, Scaduto, 1964, various volumes, and Tacchi Venturi, 1951, various volumes. Selected lists of references are provided in O’Malley, 1994, and Jones, 1995.

The Rector was also supported by a Prefect who dealt with pedagogical issues.

Despite the supposed rigidity implied by the hierarchical structure, the Order was characterised by great flexibility and a capacity for adaptation to the most disparate lands and situations in which they operated (for instance, the Jesuits successfully reached India and Japan before the end of the 16th century). This approach was enabled by a system of self-discipline, outlined in the *Spiritual Exercises* and inserted in the grand design of the *Constitutions* (Dickens, 1968). Central to these Exercises was the individual and his self-control (see the section ‘Holistic individualism and the (self) definition of the self’).

The character of the Society, as defined by Saint Ignatius in the *Spiritual Exercises* (see the English translation by Ganss, 1991) and in the *Constitutions*, was quite different from that of the medieval religious Orders. First and foremost, the Jesuits were animated by an activism previously unknown in the Catholic Church, where monastic organisations were devoted to contemplation and isolation. The Jesuits’ aim was to take them outside the cloister (Jones, 1995, p. 38) for ‘the salvation of souls’ (O’Malley, 2000a),¹³ requiring them to engage in numerous activities: notably, missionary, educational, and economic enterprises (see the sections ‘Holistic individualism and the (self) definition of the self’, ‘Analytical (de-)differentiation and the definition of a spatio-temporal dimension’, ‘Double reductionism and the definition of the visible’), but also theatre and dance. Unlike members of other Catholic Orders, the Jesuits could take a fourth vow (unconditional and prompt obedience to the Pope, *sine ulla tergiversione aut excusatione*, Iserloh et al., 1967) in addition to the three vows of chastity, poverty, and obedience normally assumed by members of other religious orders. This fourth vow, along with the words of Saint Ignatius, who described the Order as the Militia of Christ, the harsh discipline imposed on its members, and its hierarchical

¹³ Thus members of the Society did not have to celebrate the long Liturgical Hours in choir, which would have consumed three hours of every day.

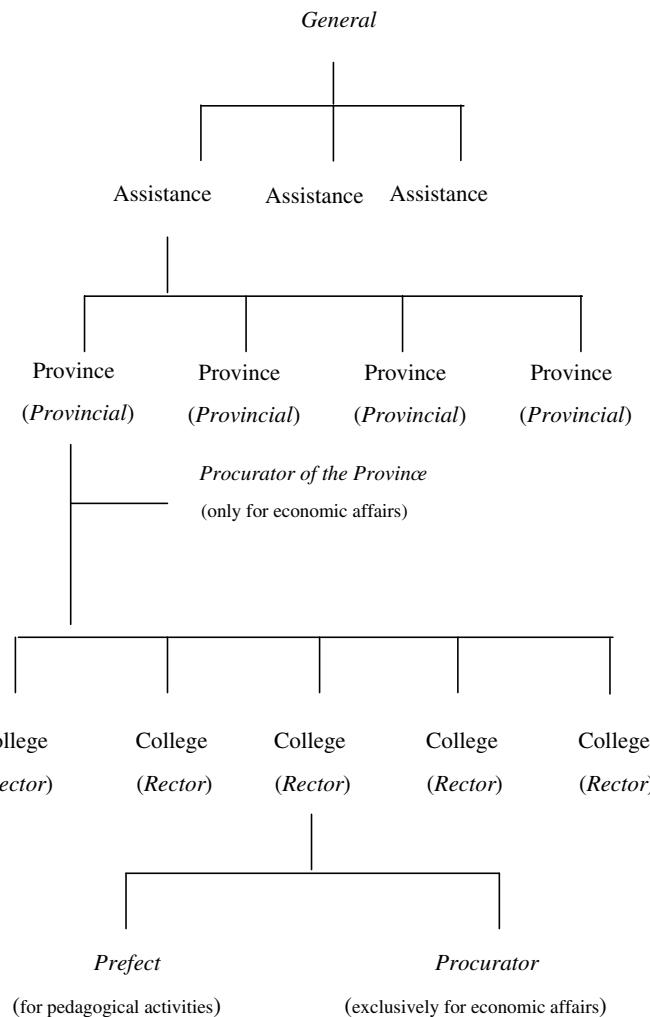


Fig. 1. The hierarchical organisation of the Society of Jesus.

structure, resulted in a Society that was often compared to an army in service to God.

Recent histories of the Order (notably, O'Malley, 1991, 1994, 2000a, 2000b) strongly question the link between the birth of the Society and the broader project of the Counter-Reformation¹⁴—a link that has largely been taken for granted. The relationship between the Society and the other currents of the 'Age of Reforms' emerged later (on

this point, see O'Malley, 1994, p. 152). O'Connell noted:

The struggle against Protestantism did not figure in the plans of the first Jesuits, but events, and the Jesuit capacity to adjust to events, determined that the Society's greatest labors would be done in Europe itself, where the old religion had fallen prey to corruption and heresy. So Layenz, instead of going to Palestine, first taught theology in Rome, then was a missionary in several Italian cities, then accompanied a Spanish expedition to Africa,

¹⁴ In this respect, O'Malley noted that: "The familiar statement that the Society was founded to do battle with Protestantism, [...] badly distorts the truth" (1994, p. 152).

and finally went to Trent and assumed a leading role in all three sessions of the council (1974, p. 109).

Although there was no direct cause-and-effect relationship between the Jesuits' agenda and the Counter-Reformation, the two did become intertwined. The Jesuits had their own agenda (O'Malley, 1991), but because they were "so fully aware of all the supreme urgent necessities of the new epoch and its new climate [...], they became the outstanding force in the whole Counter-Reformation movement" (Evennett, 1970, p. 63). The relationship between the Order and the Council of Trent is just one of the many intertwined threads that characterised the early modern age and which characterise history *tout court*.¹⁵

The Society of Jesus seems to be one of those conditions that permitted the coagulation of several interests around the absolutism of the Roman Catholic Church and of the state. As argued by Reinhard (1989, 1994), when he wrote about the age of 'confessions' (Catholic, Protestant, and Calvinist) and interpreted the role of confessions in the emergence of the modern state, causality does not drive history, especially that of the early modern period. Surely "St. Ignatius established a constitution which was in tune with the political currents of the time and made the Society a microcosm of those centralised dictatorships which everywhere were replacing the medieval system of check and balances with efficient bureaucracies" (O'Connell, 1974, p. 109). Rather, that system of checks and balances to which O'Connell referred was probably a crucial condition for the emergence of hierarchies and bureaucracies, as is argued in the following sections.

Holistic individualism and the (self) definition of the self

The Society of Jesus opened its first College in Messina (Sicily) on 24 April 1548 (Bangert, 1986;

¹⁵ Serendipity more than causality seems to be the cause of historical evolution. What if Ignatius had found a passage from Venice to Jerusalem? One would read a completely different history here!

Narbone, 1850), and spread rapidly thereafter (see Table 1 for the Sicilian Province).

By 1615 the Order attained a worldwide presence, with 372 Colleges and 123 residences (*Domus Professae*) for its c. 13,000 members (O'Malley, 1994).

This rate of expansion engendered management problems (see Anselmi, 1981). The Order faced the problem of co-ordinating its pedagogical and missionary activities with the more mundane but equally pressing economic aspects of its work (see

Table 1
The chronology of the foundations of the Colleges in Sicily
(16th and 17th centuries)

Year	Location
1548	Messina
1549	Palermo
1550	Messina (<i>Domus Probationis</i>)
1553	Monreale
1555	Siracusa
1555	Catania
1556	Bivona
1558	Caltabellotta
1571	Caltagirone
1580	Trapani
1591	Palermo (<i>Domus Professa</i>)
1588	Caltanissetta
1588	Malta
1589	Mineo
1595	Marsala
1606	Noto
1608	Messina (<i>Domus Professa</i>)
1609	Naro
1615	Piazza Armerina
1620	Enna
1629	Termini Imerese
1629	Randazzo
1630	Modica
1631	Scicli
1633	Palermo (San F. Saverio)
1634	Messina (San Giovanni)
1637	Sciacca
1642	Salemi
1646	Vizzini
1649	Taormina
1650	Alcamo
1671	Mazzara del Vallo
1681	Polizzi
1694	Mazzarino

Sources: ARSI, XII (cf. also Salvo, 1983; and Narbone, 1850 for a different reconstruction).

Martin, 1974, for an analysis of the situation in France). Saint Ignatius addressed these problems effectively by combining harsh discipline with a profound spirituality (Evennett, 1970) enabling the Order to adapt itself to cultural differences and historical changes while maintaining its principal object. The core of the “methodological apparatus” (Barthes, 1971, p. 45) devised to achieve this success was designed by Saint Ignatius himself in the *Spiritual Exercises*.¹⁶

Spiritual Exercises is a book that “has nothing of a character of a spiritual treatise [..it] is a book not to be read but, to be practised” (de Guibert, 1964, p. 110–111; Dickens, 1968) and “lived” (O’Connell, 1974, p. 110). Its aims are clearly stated in its title: “Spiritual Exercises to conquer oneself and to order one’s life without coming to a decision through any affection which is disordered” (as quoted in de Guibert, 1964, p. 111). The exercitant who took the Exercises and the Director who gave them were at the centre of a system directed at preparing and disposing the “soul to rid itself of all its disordered affections and then, after their removal, of seeking God’s will in the ordering of our life for the salvation of our soul” (SE, [1]). These aims were inextricably linked in a unitary system analytically organised and obsessively detailed (Barthes, 1971).

According to Barthes, in the structure of the Exercises:

... not only is the ascetic matter broken up, articulated in the extreme, but in addition it is set out in a discursive system of annotations, notes, points, preambles, repetitions, reversal, and consolidations which form the strongest of the defences. The obsessional character of the Exercises blazes forth in the

accounting passion transmitted to the exercitant: as soon as an object, intellectual or imaginary appears, it is broken up, divided, numbered (1971, p. 70).

The Exercises were organised as a hierarchical tree (Barthes, 1971, p. 57) in which each exercise was divided into prayers, preludes, points, and colloquy, and these in turn, were subdivided into other more analytical categories. The Exercises were prescribed for a four-week period.¹⁷ and minutely ruled and dissected. The place chosen to perform the exercises was to be isolated and silent, and even the exercitant’s body position was prescribed.

The first week of the Exercises was directed toward making “a moral inventory of life” (O’Malley, 1994) through a particular and a general examination of conscience intended to prepare the soul for confession. This examination was followed by five meditations on the mortal sins.

In the specific examination of conscience, the exercitant was asked to interrogate himself on his daily sins. For each sin committed from the moment of rising until the first examination, the exercitant was required to enter a dot on the upper line of the first ‘g’ (which probably referred to the Italian word *Giorno*, day), as shown in Fig. 2. This step was followed by “one’s resolution to do better during the time until the second examination” (SE, [25]), which was made that night after supper. At that time other dots were placed on the lower line of the ‘g’, and the figure examined to see if the situation had improved or worsened over the course of the day. This examination was to be repeated each day of the week (from Sunday, the biggest ‘g’, to Saturday, the smallest one), estab-

¹⁶ Quotations from passages of the *Spiritual Exercises* are taken from the text edited by Ganss (1991). This paper will address the ‘exercitant’ as ‘he’ because the exercises were directed primarily at men, although not necessarily to Jesuit members alone. However, when Saint Ignatius was asked if nuns could profit from these exercises, he replied that nothing prevented women from practising them.

¹⁷ Although interesting traits of accountability can also be found in the third and fourth weeks (dedicated to the contemplation of the Passion of Christ and his Resurrection, in order to make the choice of the exercitant’s life state firmer), their analysis goes beyond the limitations of this paper. It will concentrate primarily on the first two weeks of the exercises.

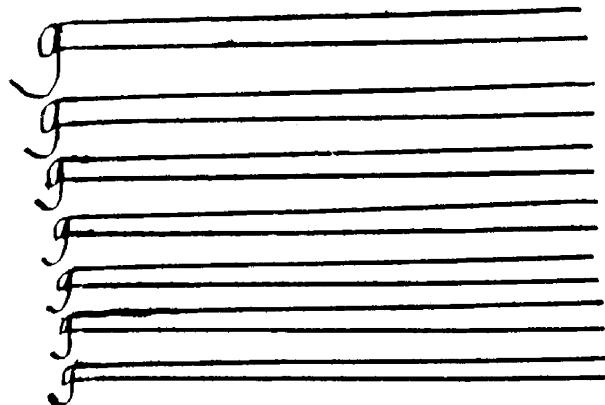


Fig. 2. Accounting for sins (source: Geymonat, 1970).

lishing what Barthes (1971) described as a system of ‘accounting for sins’ (p. 70).

With regard this peculiar system of accounting, Barthes noted:

Dealing with sins [...] helps to create between the sinner and the countless number of his sins a narcissistic bond of property: lapse is a means of acceding to individual’s identity (1971, p. 70).¹⁸

This system closely resembles what has been written about the role played by accounting and accountability (Alvesson & Willmott, 2002; Hoskin, 1996; Hoskin & Macve, 1986; Roberts, 1991, 1996; Watson, 1997; Willmott, 1996) in the constitution of the self, and how this was even more crucial within Christian practices (Walker, 1998). Willmott has drawn upon the ideas developed in Mead’s (as discussed in Willmott, 1996) theory of the formation of the self in childhood (similar arguments are presented by Merleu-Ponty, as

discussed in Roberts, 1991, 1996; and Piaget, 1977). As Willmott has remarked:

In short accountability is possible because human beings are endowed with a capacity to identify themselves as centres of consciousness that can engage in (seemingly) self-determined activity. Through processes of social interaction, human infants are expected, and are induced by others, to develop a sense of subject-object separation in which there is both an ‘I’ (e.g. a putative centre of consciousness) and a ‘Me’ (what others identify as the ‘I’) (1996, p. 34).

This “relationship between the self and accountability can be seen as an interior one, since the self is discovered only in the process of being called to account by others” (Roberts, 1996, p. 44). It is, first and foremost, a dialectic established at an individual level, in which the ‘Other’, to whom our self (‘Me’) becomes accountable and visible, is represented by our own ‘I’.

However, in practising this examination, the exercitant of the Society of Jesus was not merely mirroring his own self by accounting for sins. As Barthes noted “the language Ignatius is trying to constitute is a language of interrogation” (1971, p. 45), in which the exercitant is interrogating himself on his own nature, constructing it and discovering it through the search for God. As soon “as a response is given, then [he] is positioned in some

¹⁸ He continued: “in this sense, the totally bookkeeping nature of sins as Ignatius’ manual establishes it and which was little known in the Middle Ages, [...], it seems, in a more cosmic way of original sin and of hell, cannot be completely foreign to the new capitalist ideology, articulated both on the individualist awareness of the person and on the inventorying of the goods which, belonging to him personally, constitute him”, (*ibidem*) a link which would be well worth exploring.

historical social space" (Willmott, 1996, p. 24), which, in the case of the Spiritual Exercises, takes the connotations of the space of its time: the early modern Catholicism as described in the previous section.

If it is true, as recalled above, that "the only way to God for a Roman Catholic was through the Church" (Searle, 1974, p. 83), then the daily exercises devised by Ignatius for the 'salvation of souls' played a crucial, although not causal and linear, role in this ascension. These practices acted not as if they were superimposed upon the Jesuit member, but as thanks to his effort. As observed by Alvesson and Willmott (2002) for contemporary contexts, the development of "mechanisms and practices of control [...], do not work 'outside' the individual's quest(s) for self-definition(s), coherence(s) and meaning(s). Instead they interact, and indeed are fused" with the work of identity construction which the exercitant is doing. Thus, before being accountable *to* God, one needs to enact (Weick, 1979) the abstract idea of what God is, and the search for God to secure the salvation of one's soul is nothing but the fusion of one's self with this idea. Accounting for sins is, thus, first and foremost, accounting *for* God. In constructing one's self (accounting for the self and to the self: Roberts, 1996), the exercitant was constructing the idea of God. This fabrication is inextricably intertwined with a broader network of political, religious, social, and practical issues, practical being the nature of the Exercises. The exercitant is then a 'self' (a human being) for he becomes a member of a broader society (be it a religious society or the society of the early modern era). He, in turn, is recognised as a member of this society, for he acquires the status of an individual being (Willmott, 1996).

This process of identity definition became even clearer when the exercitant was asked to make a choice in the second week of the exercises. Having prepared the soul of the exercitant, the second stage made it ready for making a choice on the "state of life", under which "his Divine Majesty wishes to serve him" (SE, [135]). This stage was conducted through a series of meditations and through "A meditation on the two standards, the one of Christ, our supreme commander and Lord, the other of Lucifer, the mortal enemy of our

human nature" (SE, [136]).¹⁹ It entailed a choice between two opposite states: one positive (God) and one negative (Lucifer), with no possibility residing between the two. A standard (the choice of the banner) is therefore a choice to pursue an unambiguous objective.

In commenting on Ignatius' crucial call for a clear choice, Barthes observed:

The language of interrogation developed by Ignatius is aimed [...] at the dramatic alternative by which finally every practice is prepared and determined: *To do this or to do that?* [...] the duality of every practical situation corresponds to the duality of a language articulated in demand and response (1971, p. 48; emphasis in original).

Thus within the articulation of the structure of the Ignatian language, which is common to virtually all western societies, one finds the basic condition to discern between 'good' and 'evil' and 'positive' and 'negative'—a system that, as argued by Hoskin and Macve (1986) and by Hoskin (1996), places the 'zero' as a watershed between the two opposites, defining the longitude and the latitude of the accountability space.

However, the accountability system developed by Ignatius in the Exercises seems to go beyond this vertical and horizontal demarcation, that would create a unique space and time. Surely, the 'accounting for sins' does create a horizontal dichotomy between 'I' and 'Me', as much as its 'bottom line' deepens this dichotomy vertically, digging into the self of the exercitant to find God

¹⁹ This enlightening title tells accountants a great deal about the etymology of the word "standard", a banner (*bandera*, in the original Spanish version, *stendardo* and *bandiera* in Italian), which must be followed in religious as much as in military missions (and not necessarily Catholic ones, see Armstrong, 1993). I am grateful to Keith McMillan S.J. for having drawn my attention to this passage of the Exercises. We also have discussed the likely influence on Ignatius of the training he received in estate management. This training, I discovered, was part of the broader formation in chivalry of a "minor Navarro-Castilian noble [of] the end of the fifteenth century", and Ignatius himself was such a nobleman (Griffin, 1984, p. 34). This information provides yet another possible thread to follow in re-constructing the emergence of accountability practices.

and to make the self accountable to this super-ordered entity. As it has been argued (Dent, 1991; Roberts, 1996), the existence of an unambiguous number (be it the number of sins committed, the balance of a T account, the Profit or Loss of the Income statement, or the Net Capital of the Balance Sheet) makes this accountability possible. Analogously, the choice between the Standard of God and that of Lucifer is unequivocal: one must choose one or the other. However, despite the crucial importance of this dichotomy in the ordering project of the Jesuits, it is not sufficient to explain the complex nature of Jesuit accountability.

In this respect, what seems to be a horizontal dichotomy (e.g. I/Me) is simultaneously vertical (as it was for Nietzsche or Foucault, as discussed in Macintosh, 2002) but also multiple, embedding as it does the enacted idea of God by each individual exercitant. The accountability system developed by Ignatius is powerful, not only because it constrains but also because it makes the individual free to find within himself what he believes God to be. The vertical and horizontal axes typical of a system of accounting and accountability take the shape, in the Jesuit case, of an accountability crux which works regardless of the position it assumes, and which constitutes the basic unity of the Jesuit hierarchical system.

The Exercises presented (and still present, being a fundamental part of the training of the contemporary Jesuit) the fusion between Ignatius' directives to define the 'good' Jesuit (a system of identity regulation, Alvesson & Willmott, 2002) and the construction of the identity of the exercitant (identity work, *ibidem*). This was a fusion, however, the result of which was precarious. As Ignatius stated:

It is necessary to keep as my objective the end for which I am created, to praise God our Lord and save my soul. Furthermore, I ought to find myself indifferent, that is, without any disordered affection, to such an extent that I am not more inclined or emotionally disposed toward taking the matter proposed rather than letting go of it, nor more toward letting it go rather than taking it.

I should find myself in the middle, like the pointer of a balance, in order to be ready to follow that which *I perceive* to be more the glory and praise of God our Lord and the salvation of my soul (SE [179–180]; emphasis added).

This is the "Ignatian balance sheet", as Barthes called it (1971, p. 73), in which the choice, the mark between the two standards, should be of "divine origin" (*ibidem*). Barthes continued:

... one of Ignatius' disciples, Jerome Nadal, when asked what he had decided, replied that he was inclined toward nothing save to be inclined toward nothing. This indifference is a virtuality of possibles which one works to make equal in weight (Barthes, 1971, p. 73).

The Jesuit practising the Exercises enacted Ignatius' abstract directives, making them his own, and saw in them what he wanted to be, thereby granting a meaning to the choice of a state of life in doubt between the two standards of God and Lucifer. He finally chose God, and in this choice he found himself.

Nothing seems more powerful—and indeed, it was extremely successful—than this system of individual accountability that was the base of a broader organisational accountability, where the absolutism of God is fused with the individualism of the self.

This sophisticated "methodological apparatus" (Barthes, 1971) constituted a fractal of three principles which were then recursively applied to the Order as a whole. First was a holistic individualism, the methodological principle of constructing the whole Order from its fundamental constituent, i.e. the Jesuit member as individual (see, in the same period, Descartes' Rules of Method, 1636). However it was a construction that was not descendent and imposed from the top as in a disciplinary regime (Foucault, 1977), although it was compatible with a disciplinary gaze. Rather this was a construction which was ascendant from the individual to God, through the enacting of the abstract Latin motto which guided the Jesuits (*Ad Maiores dei Gloriam*, in the greater glory of God), experienced by each Jesuit by practising the Exercises.

Second was a process of analytical (de-)differentiation: the fanatical obsession for division, of space, time, and entities, which accompanied the search for the unity of God and the self. As with anatomy, in which the fragmentation of the body and the differentiation of its parts enables a new understanding of a body (a body of knowledge, Dale, 1997; Sawday, 1995), analogously the analytical reflection of the exercitant on himself through the particular examination facilitated the emergence of a new self.

Third was a double reductionism from God to the individual and vice versa. As Latour (1999, pp. 70–75) stated, an ordering project assumes a correspondence between reality and its representation—a “*meeting point* between things and the forms of the human mind” (Latour, 1999, p. 71). A precarious correspondence between the Jesuit member (the periphery of the order) and the glory of God (its centre), which needed to be analysed and monitored to ensure that:

Each sequence [of orders] flows “upstream” and “downstream”, and in this way the double direction of the movement of reference is amplified. To know is not to simply explore, but rather is to be able to make your way back over your own footsteps, following the path that you have just marked out (Latour, 1999, p. 74).

These three principles embody a dual and apparently irreconcilable trend: one towards individuals and their heterogeneity and the other towards the unity and homogeneity of the whole. All three present a reflective embodiment (i.e. each of them presents the characters of the others) which makes them a powerful methodological unity. The first of these three principles has been illustrated in this section. The remainder of the paper outlines analytical (de-)differentiation and double reductionism in relation to the Society of Jesus.

Analytical (de-)differentiation and the definition of a spatio-temporal dimension

As specified in the previous section, the attention paid to the division and classification of space, time, and entities is crucial to the search for the

unity of God and the self, as well as to the construction of an accountability system. The Jesuit accountability system presents an interesting combination of differentiation and de-differentiation, as illustrated below.

With respect to the principles of differentiation and de-differentiation, Heelas observed, in an essay on modernity, postmodernity and religion:

Postmodern dedifferentiation is associated with the deregulation and disorganisation of traditions, fragments merging with a plethora of other cultural phenomena to create a series of complex and often ephemeral hybrids; modern dedifferentiation is associated with the construction of the whole, the unitary. Postmodern differentiation is associated with the encouragement of microdiscourses [...]. Modern differentiation is bound up with the construction of essential differences and hierarchies of value and discrimination (Heelas, 1998, pp. 7–8).

In this classification, Heelas stressed the traits of discontinuity between the modern and the postmodern and also attempted to highlight the ways in which the principles of differentiation and dedifferentiation operated in both eras. The difference, if any, was the regulatory regime underpinning them: grand and meta-narratives for the modern (e.g. science, religion, and the role of religion in the formation of the nation states) and micro-narratives (e.g. individual authority and the processes of individualisation) for the postmodern (Lyotard, 1979). The Jesuit Order presented analogous and concomitant processes of differentiation and dedifferentiation, wherein the distinction between micro and macro was sometimes difficult to discern. This was the case in the Spiritual Exercises.

In one of the meditations included in the last week of the Exercises (“Contemplation to attain love”; SE, [230–237]), the exercitant is invited to “find God in all things”, in all the creatures and circumstances of life. This exhortation, as noted by O’Malley (1994, p. 146–147), departed from the attitude towards contemplation of the medieval Christian, and constituted the foundations of the activism of the whole Society of Jesus. This activism led the Order to become involved in such activities

as the arts (the Jesuits are often associated with the birth of Baroque art, see Angoulvent, 1994; Wittkower & Jaffe, 1972), theatre, and poetry (Raspa, 1983). As is widely known, the Order provided education on a world-wide basis. In order to guarantee the prestige and autonomy of the Jesuit professors, this education was provided free of charge and supported, not by parents who might attempt to control the course of their children's instruction, but by a large range of economic activities carried out by the Jesuit colleges. The following sections illustrate how the management of these activities was underpinned by the principle of analytical (de)differentiation and how this principle was intrinsic to the accounting systems developed in the Jesuit Colleges of the Sicilian Province.

The pedagogical activity of the Jesuit colleges

As noted by Secco (1973), the education of the early modern Catholicism was conceptualised merely as catechises. Whereas *Renaissance* culture was essentially lay, with the individual free from any form of imposition from above (Geymonat, 1970), the culture of the Counter-Reformation aimed at reconstructing the central role of the Catholic Church (Asor Rosa, 1979, p. 30) as the medium between the individual and the Holy Scriptures. The creation of institutions such as the Holy Office and the Inquisition, and the control of mechanisms through which culture and knowledge were normally defined and disseminated, were part of this broad attempt to control the masses.²⁰

²⁰ In this respect, the Catholic Church controlled many 'publishers' and 'printing houses'. The Jesuits, for example, monitored the activities of the printing house of *Decio Cirillo* in Palermo and *Lazzari Varesi* in Rome (see Santoro, 1994; Perini, 1981). The Catholic Church also published in various editions between 1558 and 1559 the *Index librorum prohibitorum* (i.e. a list of forbidden books; see Santoro, 1994, p. 87; Asor Rosa, 1979) to inhibit the diffusion of heterodox ideas. Yet, the *Bibliotheca selecta* (i.e. a selected bibliography edited by the Jesuit Antonio Possevino) was published in Rome in 1593, in Venice in 1603, and in Cologne in 1607 (Biondi, 1981a, p. 45; 1981b), in order to train the new Catholic aristocracy and to facilitate the diffusion of ideas in line with the reformed Catholic doctrine. On this front, members of new and reformed religious orders began the publication of a mass of treatises essentially to rewrite a great part of the scientific knowledge of that time, thus rendering it consistent with the doctrine of the Council of Trent (see Perini, 1981; Asor Rosa, 1979).

Attention to pedagogical issues by the Society of Jesus could be found as early as the *Constitutions* of the Order (Const, [456–480]).²¹ As O'Malley (1994, pp. 50–51) has demonstrated, there are four rationales for the Society's attention to education. First, as Ignatius wrote in his *Autobiography* (see Ganss, 1991, pp. 65–112), it was believed that some degree of education was necessary for a proper Christian life. Second, the Colleges provided the Jesuits "with an excellent base for their other ministries [...]. Through the schools the Jesuits had immediate access to the parents of their students and an insertion into the public life of the city" (O'Malley, 1994, p. 50) that hosted the College. Third, schools and education were part of the Jesuits' broader mission towards the salvation of souls and the improvement of the "common good of the society at large" (*ibidem*). The emergence of the cultural mission of the Society was, therefore, the result of a heterogeneous set of interests (e.g. religious, theological, political), which found their point of convergence in education.

The directives of the *Constitutions* of the Order laid the foundations of what later became a landmark in the history of pedagogy: the *Ratio atque Instituto Studiorum Societatis Jesu*. The *Ratio* presented the same attention to ruling, and analysis for the formation of the pupil (Codina, 2000; see also Brizzi, 1981; Barbera, 1941) that characterised the Exercises. It paid relevant attention to the analytical organisation of the *curriculum* (e.g. courses to be taught), timing (e.g. the breaks during the day and during the week; annual holidays; time to be dedicated to preach and to study); and space (e.g. students were grouped in classes). The result, as graphically represented by Padberg (2000), was an analytical system of rules and activities. With respect to this method, Codina argued that "the division of students into classes (*lectiones, ordines, reguale loci*, and in Renaissance Paris, *classis*)" along with the other main features of the *Ratio* (2000, pp. 36ff) were wholly imported from the *Modus Parisiensis*. According to Jerónimo Nadal, one of the founders of the Order,

²¹ Quotations of passages from the Constitutions are taken from the text edited by Ganss (1970).

this method was “familiar to us” (Codina, 2000, p. 48) because all the founding members of the Society studied at the University of Paris or at Alcalá, where this pedagogical method was in use.²²

The rigid and analytical organisation of the Society’s educational activities allowed the student to conceptualise his entire life through known categories such as time (of the day, of the month, of the year) and space (home, school, class). The attention paid by the *Ratio* to examination in its various forms (e.g. set by the teacher or set by students who checked their companions’ work), ensured that learning was effective and in line with the spirit of the Catholic Church.²³ This system provided the pupil with the capability of cataloguing his entire existence within a frame that could be filled (Barthes, 1971, pp. 52–54), just as the Spiritual Exercises did with the exercitant. If “God was in all things” (O’Malley, 2000b, p. 67), the Jesuit student knew where and how to look for it.

Thus, as Secco (1973, p. 192) observed, the Jesuit pedagogy was not limited to the transmission of a certain amount of knowledge, but was also concerned with creating good Christians and with the salvation of their souls. Through the differentiation of educational activities the pupil was led to construct his own identity within the school and within the larger society with the same combination of identity regulation and identity work (Alvesson & Willmott, 2002) that characterised the Exercises. In this sense, *curriculum studiorum* was also *curriculum vitae*.

²² This is another possible thread, *a lá* Hoskin and Macve (1986), for interpreting the nature of accounting and accountability practices.

²³ That examinations and grading were essential parts of the Jesuit student’s learning is testified to by the attention paid to them both in the *Ratio* and in the daily teaching practices. As Compère and Pralon-Julia (1992) noted, examinations and grading were performed on a regular basis, but because paper was always recycled, it is not common to find evidence of marked exam papers. Compère and Pralon-Julia (1992) found such exams for students of a French College in 1720; however, these papers were later re-used by the teacher to write a *Censura Liturgiarum*.

The tension between the stabilising effect of education and its enabling power was a further example of the de-differentiation which characterised the organising principles of the Society. Whereas the Jesuit schools dedifferentiated through differentiation (a disciplinary regime, Foucault, 1977) and created homogeneity through the analysis of the *Modus Parisiensis*, they also provided the student with the tools to search, to interpret, and even to refuse the Christian message. In fact, Descartes and Voltaire were Jesuit students.

The economic activity of the Sicilian Colleges and Province

As recalled above, the teaching and ministry of the Society were given free of charge (O’Malley, 2000b). Substantial resources were necessary to finance these activities and financial problems often ensued, as was the case in France during the 1550s, for example (Martin, 1974; see also Batllori, 1983).

The College (see Fig. 1) represented the primary unit of the Jesuit organisation and it was here that the main peripheral activities of the Order were conducted. The administration of the economic affairs of the Colleges belonging to the Sicilian Province may be considered as being representative of the complex managerial activities in which the Jesuits were generally involved. The Sicilian Colleges were also representative of the accuracy and sophistication attained by the Society’s accounting systems. Generally, each college had several sources of income (ASP, series A; L; *Provincia*, series, QQ): legacies and annuity payments (for the foundation of the college and for donations received); farms; rents (from letting houses and from leasing land and small farms). The income generated by these activities was considerable, even during the 18th century, when the production of grain in Sicily was seriously diminished. Renda (1974, 1993) affirmed that during the eighteenth century, the income of the Society of Jesus in the Sicilian Province, one of the richest of the Order, was greater than the tax revenues of the Kingdom of Sicily.

The success of the Sicilian Province may be partly attributed to the fact that the Procurator of the Province was Ludovico Flori, the well-known author of *Trattato del modo di tenere il libro doppio domestico col suo esemplare* (1636),²⁴ an accounting treatise expressly written for the Sicilian Colleges. It is highly likely that the *Trattato* was widely used in the Italian Assistance, as its diffusion among Italian Colleges was recommended to the General of the Society by one of the inspectors periodically sent to Sicily in the late 1630s (ARSI, X). A second edition of the *Trattato* was printed in Rome in 1676.

The *Trattato* contained, both in its form and content, the same attention towards differentiation and dedifferentiation, as did the *Ratio* and the *Spiritual Exercises*. The double-entry accounting system described by Flori in the *Trattato* was an effective combination of analysis and synthesis. It contained a detailed chart of accounts (*Lista* or *Rubrica*), and the profit or loss shown in the income statement (the *Entrata & Spesa Generale*), was the result of a progressive aggregation of the revenues and expenses generated by each ‘business area’ of the College. As with the *Ratio*, the *Trattato* was organised hierarchically and analytically, classifying each class of accounts in homogeneous categories, according to their function and use. It provided the reader with a detailed table of contents and highlighted relevant concepts and techniques with a bookmark, (a utility probably facilitated by the improved printing techniques of the mid-17th century, Santoro, 1994). These factors rendered the *Trattato* a much clearer text than the previous accounting textbook in use in the Jesuit colleges—the *Indirizzo degli economi*, written by the Benedictine Angelo Pietra in 1586.

By the late 1630s, the *Trattato* had been broadly adopted in the Sicilian Colleges. Given that the *Constitutions* stated that the members should live

strictly through the charity of others and could not own any property, the daily management of the Jesuit residences (*Domus Professae*) required less complex accounting techniques than did the colleges, but Flori’s accounting system was being widely used in the *Domus Professae* as well (ASP, Series H).

Fig. 3 illustrates the typical *Entrata & Spesa Generale* of a Sicilian College (AD 1665, ASP, Series L, XXII), in this case the *Casa del Noviziato* of Palermo. Many of the accounts appearing in the *Entrata & Spesa Generale*, at least from the 1580s, can be found in other important Sicilian colleges—such as the *Collegio Massimo* of Palermo (ASP, Series A) or the *Collegio Primario* of Messina (ASP, Series AA). Examples of the accounts include: *Viatici* (travel expenses), *Elemosine*, (donations given and received); *Porto di lettere* (expenses for correspondence); *Infermeria* (infirmary); *Contribuzioni diverse* (contributions to the Province), *Salari diversi* (wages for people employed in the house), *Loheri di case* (rents and relative maintenance expenses), *Magazzini* (warehouse for such foodstuffs as wine, grain, and oil); *Spesa ordinaria* (food purchases for the house); *Forno* (bakery expenses); and *Masserie* (expenses and revenues related to the management of farms). Each of these accounts represented a revenue and/or cost centre for which a Jesuit member was responsible.²⁵

²⁴ Lodovico Flori’s signature is in ASP, I. Biographical notes on Flori can be found in Besta, 1923; Puletti, 1971; and above all, in ARSI, III; IV; VII. Studies on Flori’s *Trattato* are, to date: Antinori, 1991; Antoni, 1983; Bariola, 1897; Besta, 1923; Cerboni, 1889; Luchini, 1898; Masi, 1961; Melis, 1947, 1950; Quattrone, 1994, 1995; Yamey, 1984. The first copy of the *Trattato* was written in 1634 and printed in Palermo in 1636.

²⁵ The accounting system devised by Flori did not account for fixed assets (*li beni stabili*) because they had a low turnover (Flori, 1636, p. 8). Fixed assets were defined metaphorically as the roots from which one grows fruit (income). Depreciation for fixed assets was not considered, probably because (but here one can merely guess) the most relevant assets were churches and art objects; edifices and palaces hosting colleges and libraries (in most cases in the heart of historical cities); and land, the value of which was unlikely to decrease. Depreciation seems to be an accounting category which does not fit with the stability of income and power relations of the 16th and 17th centuries. The *Trattato*, for instance, prescribed accruals for rents and interest, although in practice they were utilised only from the end of the seventeenth century (Quattrone, 1995). Capital was defined as “*Per Capitale intendiamo tutto quello, che fuori dalle cose suddette [li beni stabili] ci resta in robba, o in denar, ò in crediti, detratti tutti i debiti*”, (Flori, 1636, p. 51), i.e. whatever is left in “stuff, money, or credits, once all the debits have been deducted”.

<i>1665. V. P. aff. 11.</i>		<i>1665. V. P. aff. 11.</i>
<i>Casa del Noviziato di Palermo. art. 10. Dalle Casse.</i>		<i>Casa del Noviziato di Palermo. art. 10. Dalle Casse.</i>
<i>Entrata delle stanze e di Affitto e aff. L'infornate somme spese per resto e d'uso; le entrate de loro proprii conti: in oggi: cioè 19.2.1665. 11.0.1665. 150</i>		
<i>A detto 7 55. 2.10 da Chiesa. 161</i>	192. 11.	
<i>A detto 7 11. da Cappella. 161</i>	55. 2.10	
<i>A detto 7 1099. 7 10. da Spese di vesti dell'anno 3. 1665.</i>	— 11.	
<i>A detto 7 1099. 7 10. da Spese di vesti dell'anno 3. 1665.</i>	1099. 3.10	
<i>A detto 7 1.18. 15 da Società dell'anno 3. 1665. 115</i>	1. 18. 18	
<i>A detto 7 22. 22. In Territorio della Cambia. 112.</i>	22. 22	
<i>A detto 7 48. 29. 6 la Spese di Ricca. 148</i>	48. 29. 6	
<i>A detto 7 36. 22. 15 la Spese in Partim. 112.</i>	36. 22. 15	
<i>A detto 7 — 18. In Regno di uno in Marocco. 152</i>	— 18	
	1097. 2212. 18. 6	
<i>Per le partite di controdare.</i>		
<i>Ex Azi. Spese 7 19. 7. 1659. 2.11. Montagna di Bellino. 165</i>	1659. 2.11.	
<i>A detto 7 20. 1659. 2.11. Spese notte in Partim. 152</i>	20. 1659. 2.11.	
<i>A detto 7 1659. 2.11. Territorio delle More. 152</i>	1659. 2.11.	
<i>A detto 7 180. 22. 5. 1659. 2.11. Astoria. 158</i>	180. 22. 5	
<i>A detto 7 158. 20. 5. 1659. 2.11. Spese di ge. che spesano in due. Dito della cap. sua. 154</i>	158. 20. 5	
	1659. 2212. 18. 6	

Fig. 3. The Entrata & Spesa Generale (Profit and Loss account) of the Casa del Noviziato of Palermo (1665).

The College was located within the strict hierarchical system of the Society (see Fig. 1), and its economic activities were formally regulated through the directives emanated in the *Instructio pro administratione rerum temporalium collegiorum ac domorum probationis Societatis Jesu*, written by Valentino Mangioni S.J. in 1649.²⁶ The *Instructio* ruled the relationships among the Provincial, the Rectors of the various colleges and the Procurators of the colleges. These rules, in brief, concerned what today would be described as management

control and auditing. The Provincial's main concern was to ensure that the directives received from Rome were implemented in the various Colleges of the Province.²⁷ He made periodical visits to the Colleges or sent an assistant (the *Padre visitatore*) to perform this task and to check the accounting books of each College under his jurisdiction. The Rector and the Procurator of the College had to be prepared to provide the Provincial on demand with an account of the state of College affairs.

It is not difficult to find in Jesuit accounting the power relationships of accountability referred to by Roberts and Scapens (1985, pp. 449). Through

²⁶ The *Instructio* was adopted as a Jesuit rule by the General Congregation of the Society in 1649 (the letter of the General accompanying the submission of the *Instructio* to the General Congregation of the Order is kept in ARSI, XVII). A printed version of the *Instructio* (Mangioni, 1649) is kept at the Library of the Senate in Rome.

²⁷ The Provincial and the Procurator of the Province were asked to learn the "best accounting method" for monitoring the activities of the Colleges and to provide an analysis of the 'variances' in their expenses and revenues.

the periodic and routinised controls exerted by the Provincial over his subordinates and by the Procurator of the College over his assistants (Flori, 1636, pp. 119–122), accounting comprised “a set of practices which help[ed] create and shape organisational reality” and “a resource in the enactment of particular power relations” (Roberts, 1991, p. 355–6). The process of individualising accountability that Roberts described, and which was also typical of Foucault’s (1977) panoptism, was clearly present in the accounting systems devised by the Society.

As for accounting for sins in the Spiritual Exercises, ‘accounting for the College’ presented the same fusion between various interests concerning the Society. For instance, the padlock for the College cash box (Flori, 1636, p. 72) required two keys, one to be kept by the Procurator, who was in charge of economic affairs, and one by the Rector, who was responsible for the College and its overall missionary, pedagogical, and economic activities. Thus if money were to be spent, the reason for the expense had to satisfy the requirement of several related interests (political, economical, spiritual, pedagogical; see Star & Graismer, 1989), and an alignment of multiple interests would have to occur (Latour, 1986). This process was replicated on a grander scale for the province as a whole. The Office of the Provincial had many supervisory duties (see the *Instructio*, but above all the *Constitutions* of the Society; Ganss, 1970) and performed a crucial co-ordinating function by serving as a clearing house for internal transactions conducted among the colleges.²⁸ According to Roman canon law dispositions (see de Franchis, 1984–1996; Renda, 1974), these colleges were autonomous legal and administrative entities. Each college was the owner of its patrimony rights and was able to assume obliga-

tions of a varied nature (e.g. buying, selling, and inheriting). Yet, the Office was based in Palermo, which was the site of one of only two banks operating in Sicily at the time: the *Tavola di Palermo*, where various Society supporters kept their accounts and main interests (the other bank was in Messina; see ASP, *Provincia*, series QQ, I–VII and Cusumano, 1892). Thus, the Provincial played a delicate political role of co-ordination, clearing not only transactions, but also interests and various types of demands. It was only through this political activity of compromise that accounting, with the powerful normative effect of the bottom line (Dent, 1991), was able to be an instrument of domination and control and a way of guaranteeing the fusion between individual interests and those of the Order—an activity that would have been impossible without accounting techniques. The (de-)differentiation of Jesuit accounting certainly operated to individualise through a disciplinary power that ordered everything. As argued by Foucault (1977), a disciplinary regime makes it necessary to slot individuals into their determined places where they can be controlled and where each movement can be recorded. To avoid the spread of the plague, for example, confusion stemming from possible casual contact between those who were infected and those who were not was to be eliminated by segregating individuals in their homes. However, in the Jesuit accounting, whereas the search for order was obsessive, it also allowed ‘confusion’, intended as the coexistence of multiple instances, features, and interests. Although panoptic accounting searches for an order that rejects multiplicity, the accounting of the Order allowed it, as in the simple but effective example of the cash box with two keys: a classical example of dual control (Hoskin & Macve, 1986), which offered the opportunity for the search, reconciliation, and satisfaction of multiple interests.

²⁸ The Province could be a debtor of a college for various reasons, although the most common one seemed to be the travel expenses paid by a College to the *Padre Visitatore* in his supervision over the Sicilian Colleges. In addition, it could be argued that the Province also provided financial support to colleges in difficulty, certainly delaying the cashing of credits towards the college. It is likely that there was a system of contribution from rich colleges to the poor ones, which is still current practice in the centre in Rome.

Double reductionism and the definition of the visible

In stressing the activism of the Jesuits and defining the spectrum of their missionary programme, Jerónimo Nadal stated “The world is our home” (O’Malley, 1994, p. 146). This statement found its theological underpinnings in the spiritu-

ability of the Order: “God who does all [and] is in all matter” (Evennett, 1970, p. 53).

These two statements define the physical and spiritual spatial dimension the Jesuits’ project had to fulfil (and full-fill!). Rapid geographical expansion took the Jesuits to almost every continent. Furthermore, the Society was engaged in a wide range of activities from theatre to agriculture, from teaching to confession. Once this multiplicity of actions had been created, it was necessary to reduce it to a converging point – a difficult task to perform, as Saint Ignatius himself observed:

The greater the problems between members of this congregation (or between believers and not believers) the more those means, which benefit the reaching of concord, should be sought (Constitutions, pars. VIII, 655; quoted in Lamalle, 1981–82, original in Latin).

Keeping the ‘harms’ (the periphery) close to the ‘head’ (the Jesuit headquarters in Rome) required constant compromise as well as the development of a series of practices that assured a constant flow of information from the periphery to and from the centre.

As noted by Lamalle (1981–82, pp. 91–95), correspondence among Rome, the Provinces, and the Colleges played a crucial role as an instrument of government in the Order. All correspondence received by the General was kept at the *Archivum Romanum Societatis Iesu* (ARSI), which was created as an organ of governance (Lamalle, 1981–82, p. 95; Gramatowski, in the *Preface* of the ‘*Inventarium ARSI Manuscripta Antiquae Societatis*, redacted in 1991).

The flow of this correspondence was intense (“250 letters in a few days only” as Saint Ignatius had already stated in December 1542; see Lamalle, 1981–82, p. 95). Given its importance, correspondence was regulated in the *Formula Scribendi*.²⁹

²⁹ A detailed description of the different types of correspondence between Rome and the various Jesuit Colleges and missions has been presented by Lamalle (1981–82) and also appears in the *Preface* of the ‘*Inventarium ARSI Manuscripta Antiquae Societatis, Pars I Assistentiae et Provinciae*’ in ARSI, written by Father Grammatowsky in 1991.

The *Formula* strictly prescribed the contents (i.e. the matters to be treated and their order of importance), the modalities (i.e. a standard format in ordinal points to be replicated in the following correspondence), and the timing (e.g. the periodicity) of all correspondence between the centre and the periphery (Table 2).

An example of this correspondence was constituted by the *Catalogi*,³⁰ which presented interesting structure and contents. They were a set of detailed reports sent to Rome periodically by each Province in order to keep the superiors informed of the local situation. The *Catalogi* (e.g. ARSI, VII) were *annuales* or *breves* sent annually and providing information on the number and identity of the members of each college, of the new affiliates, and of those who had left the Society (due to *mortem* [death], or other causes). The *Catalogi triennales*, sent every three years, comprised three parts. The first, the *Catalogous primus* gave personal details about the members (i.e. name, surname, age or date of birth, place of birth, role within the Order; e.g. ARSI, IV; VI; see Fig. 4).

The second, the *Catalogous secundus*, gave personal details about the character and attitudes of each member (e.g. ARSI, IV; VI; see Fig. 5).

The *Catalogous secundus* was also called *secretus*, for it did not report the names of the

³⁰ Other archival sources provide interesting assessments of the importance of correspondence in governing the Order. First, the *Historia* volumes, contained information about the chronology of the foundation of the Sicilian colleges (ARSI, XIII) and about reports sent to Rome when periodical inspections were conducted (ARSI, VIII; IX; X; XI). Examples of these visitors include: the General in Sicily, the inspectors sent by the General to Sicily, the Procurator of the Province to the colleges, and the procurators of the colleges to the farms owned by the Order. A second source is the *Litterae annuae*, letters sent annually to provide information about the general state of the Province and the Colleges, (e.g. ARSI, I; II; III; VIII). One of these letters (ARSI, Series Collegia, XIV), reported a visit made to Sicily, and provided a *Status Temporalis* (i.e. a balance sheet of the Colleges of the *Provincia*), a *Status Spiritualis* (with details of the members of the Congregations of the Order and the number of Holy Communions provided on Easter; see also Mullett, 1984), and a *Status Scholasticus* (with the number of students and the class and level they were attending). It also provided a key for deciphering the coded letter, as was common at that time (see Griffin, 1984, p. 22).

Table 2

The periodicity of the correspondence of the Order in Europe as stated by the Formula Scribendi

	The Provincial	The General
From the Missions to	Weekly (or whenever possible) Subjects: <ul style="list-style-type: none">• Success/failure of the missionWhen otherwise required	When required
From the Rector to	Weekly Subjects: <ul style="list-style-type: none">• Physical conditions of people and things• Activities performed within the colleges and towards third parties• Death of members of the OrderWhen otherwise required	Quarterly Subjects: <ul style="list-style-type: none">• Not specifiedWhen otherwise required
From the Provincial to	—	Monthly Subjects: <ul style="list-style-type: none">• State/conditions of the Colleges of the ProvinceWhen otherwise required
To the Missions from	Monthly Subjects: <ul style="list-style-type: none">• Not specifiedWhen otherwise required	When required
To the Rector from	Monthly Subjects: <ul style="list-style-type: none">• Not specifiedWhen otherwise required	Semi-annually Subjects: <ul style="list-style-type: none">• Not specifiedWhen otherwise required
To Provincial from	—	Bi-monthly Subjects: <ul style="list-style-type: none">• Not specifiedWhen otherwise required

Source: Formula Scribendi.

Jesuit members on whom the information was collected. In order to know the identity of the member, one was required to match the ordinal number on the page of the *Catalogus secundus* with the number and name of the Jesuit member as it appeared in the *Catalogus primus*.³¹ Only the recipient of the two *Catalogi*—i.e. the controller—could therefore identify to which Jesuit member the evaluations referred. The *Catalogus tertius* gave details about economic activities, reproducing the balance sheet of each college (see, e.g. ARSI, IV; V; VI), information which was then

'consolidated' in the *Stato temporale dei Collegi d'Italia*, (ARSI, XIII), a book which summarised all the balance sheets of the Italian Colleges.

The *Catalogus Secundus* (see Fig. 5) clearly reflected and informed the reader on the ideal of the 'good' Jesuit. It represented what could be here defined as 'accountability for the soul'. The dimensions chosen in the heading of each column (ingeniousness, intellect, prudence, experience, ability to profit from studies, character, and talents) do not seem to be random. Choosing these dimensions was a way of providing visibility to those aspects of the soul which were important in making the good 'soldier', the good teacher, the good 'manager': in short, the good Jesuit. Through a methodical assessment of each Jesuit by grading and ranking the above-mentioned qualities in a

³¹ In Figs. 4 and 5, for example, one can find the report on Ludovico Flori, No. 22, p. 6, the number on the top right of the *Catalogi primus* and *secundus*. On this structure also see Lamalle (1981–82, p. 101).

The image shows an open ledger book with two pages of handwritten entries. The left page has eight rows of data, each consisting of several columns. The columns include: 'Numero Cognomen' (number and name), 'Patria' (place), 'Aetas' (age), 'Vixit' (lived), 'Tempus Socie' (time in society), 'Secciorum' (seeds), 'Ministeriorum' (ministers), 'Gradus in Ceteris' (grades in other), and 'Gradus in Societate' (grades in society). The names listed are: 17. P. Vincenzo Chierotti, 18. P. Marcus Somerius, 19. P. Vincenzo Cicalini, 20. P. Stephanus Turewitz, 21. P. Petrus Mustia, 22. P. Ludovici Florius, 23. P. Thomas Afflition, 24. P. Romuald Bella. The dates range from 1585 to 1591. The ledger is written in a cursive hand, with some numbers and letters appearing in larger or bolder script.

Numero Cognomen	Patria	Aetas	Vixit	Tempus Socie	Secciorum	Ministeriorum	Gradus in Ceteris	Gradus in Societate
17. P. Vincenzo Chierotti	Pano.	1585. 10.86y	Medio.	Anno 1605.3 86y	Medio Ple. 1. phi. 3. rest. 3.	Bonif. 1. ann. 3. hum. ann. 1.		
18. P. Marcus Somerius	Pano.	1589. 15. feb.	Medio.	Anno 1605.9 86y	Ple. 1. phi. 3. rest. 4.	Bonif. 1. ann. 2. hum. ann. 1. malo. ann. 1.		
19. P. Vincenzo Cicalini	Pano.	1589. 23. Marzij	Medio.	Anno 1605.9 86y	Ple. 1. phi. 3. rest. 4.	Bonif. 1. ann. 3. hum. ann. 1.		
20. P. Stephanus Turewitz	Messene ris	1589. 26. Iulij	Tane	Anno 1606.10 86y	Ple. 1. phi. 3. rest. 3.	Bonif. 1. ann. 4.		
21. P. Petrus Mustia	Emilia 16. Marzij	Medio.	Anno 1607.12 8.	Med. 1. 6. rest. ann. 2.	Bonif. 1. ann. 1. spic. med. 6. phi. ann. 5.			
22. P. Ludovici Florius	Perugia nob. 10. Iunij	Medio.	Anno 1608.25 86y	Medio 1. rest. ann. 1.	Bonif. 1. ann. 1. hum. ann. 1. malo.	(P. J. S.)		
23. P. Thomas Afflition	Stepolis onus	1588. 15. Iunij	medio.	Anno 1607.21 86y	Ple. 1. phi. 3. rest. 4.	Bonif. 1. ann. 1.		
24. P. Romuald Bella	Pano.	1591. 10. Aug.	Medio.	Anno 1609.01 86y	Medio rest. 1. 4.	Bonif. 1. ann. 4.		

Fig. 4. Accounting for the soul. Catalogous Triennalis: Catalogus Primus.

4-point scale from *malus* to *optimum*, this set of practices highlighted some aspects of Jesuit life while obscuring others. Once again, the grade and the ranking of each member of the Society constituted for each of the eight dimensions a device (a

bottom line) for rendering the members accountable. It seems, then, that the upper-left corner of the form, which creates the matrix (i.e. the people on the vertical axis and the qualities requested/monitored on the horizontal axis), represented an

Table showing handwritten entries (likely from a Jesuit account book) across several pages:

	Ipsam	Videt	Padreis	Sic cogit	Praecepta in	Morali	Opere	Telaio
11.	Medicis	Medicis	Medicis	Medicis	medicis	conseruare	Ad munus conservatio medicis sunt manata.	
12.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
13.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
14.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
15.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
16.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
17.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
18.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
19.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
20.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
21.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
22.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
23.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
24.	Prout	Prout	Prout	Prout	Prout	Prout	Prout	Prout
								203

Fig. 5. Accounting for the soul. Catalogous Triennalis: Catalogus Secundus.

imaginary eye and the point of reduction of the Jesuit system of accountability for the soul.³² The

Jesuit ideal, *ad maiorem Dei gloriam*, implied a reductionism for which the multiplicity of actions, beliefs, and interests needed to be reduced to the glory of God (*reductio ad unum*). ‘Accounting for the soul’, along with the ‘accounting for sins’ of the Spiritual Exercises and the ‘accounting for the

³² I wish to thank Keith Hoskin for providing me with an understanding of this aspect and power of every matrix.

College' of Ludovico Flori, allowed the General to supervise (*episcopio*) his Order. Paraphrasing Latour (1987, p. 220), through the accurate and recursive process of accumulation of information on the Jesuit members, Colleges, and Provinces, the General could now see them, at leisure in his own office in Rome without any pressing need for visiting them. He was able to act at a distance through the accounting devices (Robson, 1991, 1992) which were developed in the various geographical and virtual spaces that the Order created and occupied. The General was thereby empowered, an attribute reflected in his nickname, the 'Black Pope', given the colour of his garments. However, this is merely one of the directions in which reductionism based on accounting inscriptions works (Robson, 1992, p. 693): from the top descending to the bottom of the Jesuit hierarchy (Strenski, 1994, p. 96).

As argued by Latour (1986, pp. 264ff), power is not something that a dictator, a manager, or, in the context of this paper, the General of the Jesuits, *has got*. Power is something which needs to be practised. The General of the Society was not only powerful because he was elected by the Congregation of the Order but because his orders were executed by the Jesuit members. In this sense, the power of the General did not lie in the actions he performed but on those performed by others. The successful achievement of the Jesuit project was not a simple matter of diffusing the reformed Catholic message across the Order and throughout society. It was primarily a matter of ensuring that this project was actually put into practice.³³ In this respect Latour observed:

The obedience to an order given to someone would require the alignment of all the people concerned by it, who would all assent to it faithfully, without adding or subtracting anything. Such a situation is [as was for the Jesuits] highly improbable (Latour, 1986, p. 268).

In attempting to understand why people act according to dispositions, it is important to realise that it is not within these dispositions that power resides. As Latour continued:

Each of the people in the chain is not simply resisting a force or transmitting it [...]; rather, they are doing something essential for the existence and maintenance of the [project]. In other words, the chain is made of *actors*—not of patients—and since the [project as well as the Order] is in everyone's hands, in turn, everyone shapes it according to their different projects (ibidem).

Thus the Jesuit members did not perform the directives of the General because they were requested to do so in the Jesuit attempt to reduce them to God. Rather they did so because, (for example through the Spiritual Exercises), the search for God was a search for their self; and the choice of a Standard (God or Lucifer) was the enactment of their ideals, which were fused with the glory of God. Along with the *reductio ad unum*, which worked from the top to the bottom of the hierarchy, there was also a *reductio ad simile* (another unity, but constituted this time by the each individual Jesuit), which worked ascending from the bottom to the top.

The role played in this double reductionism by the accounting devices in use in the Society was crucial because the normative power of a 'bottom line' (Dent, 1991; Law, 1994) in the three systems of accountability allowed one to believe that a base had been achieved—a base, from which action was prompted. The bottom line is the ultimate point of reduction—a point that was as precarious as the self that was constructed in the Spiritual Exercises. In this sense, the Jesuit Order was the continuous and incomplete Jesuit attempt at ordering.

³³ In this respect, Chatellier's (1987) *The Europe of the Devote* is enlightening: it focuses on the Marian Congregations as a means for exporting the Jesuit spiritual and religious agenda into society. The Congregations, nonreligious entities founded by the Jesuits, presented similar systems of holistic individualism, analytical (de-)differentiation, and double reductionism as did those of the Order. A system of 'accounting for sins' was also applied at the level of the ordinary citizen and on a European scale (ibidem, p. 139).

Discussion: God, hierarchy, and account-ing

The 'economic' and the Jesuit case

Given the enormous attention paid by the Jesuits to economic affairs and the substantial amount of evidence concerning economic matters retained in their archives, the 'economic' is a seductive category for interpreting the development of accounting and accountability within the Society. In fact, this point has already been asserted in the historical account given by Renda (1974, 1993). However, the economic argument does not represent the degree of complexity entailed in managing the Order or the methodological similarities which 'accounting for sins', 'accounting for the soul', and 'accounting for the College' presented.

If by 'economic', one means the effective and efficient use of scarce resources that lead to the development of managerial, accounting, and accountability techniques to manage this scarcity (see, for instance, the neo-classical-flavoured approaches: Jonson, 1972, 1981), this definition does not fit with the vastness of the Jesuit wealth. As already mentioned, the income of the Society in Sicily was greater than the tax revenues of the Kingdom of Sicily (see Renda, 1974). Indeed, the issue of the efficient administration of resources could apply to the administration of the *Domus Professae*, which, as prescribed by the *Constitutions* of the Order, did not have any source of income except charitable donations. However, given the income and wealth of the Society, the issue of scarcity did not apply to the whole Order, much less to the Colleges.

Managing this substantial wealth certainly entailed problems of co-ordination, in which case the adoption of accounting techniques could be explained through an economic determinist Chandlerian argument (see Chandler, 1977; Jonson & Kaplan, 1987; Boyns & Edwards, 1997). Furthermore, it could have generated the necessity of measuring and controlling the production of a profit-surplus, as could be argued from a labour process perspective (Armstrong, 1987; Hopper & Armstrong, 1991). However, even these two other 'economic' explanations do not offer a compelling

interpretation for the establishment of accounting and accountability practices within the Society. If the rationale for the adoption of sophisticated techniques was the administration of large and complex estates for allocating (or distributing), monitoring, and controlling profit; this rationale might apply to the Colleges that did run profitable businesses. However, this rationale does not explain why the *Domus Professae*, which did not administer any financial resources other than charity (often receiving support from the richer Colleges), should have adopted the same managerial, accounting, and accountability practices as those used in the Colleges. Other less demanding and sophisticated accounting techniques may have been employed to control their activities. Charge and discharge accounting might well have served the administration of the Colleges. This was the case, for example, in businesses run by private families and merchants. Another example is that, as late as 1767, when the Society was expelled from Sicily and the administration of the Jesuit wealth passed into the hands of the Bourbons, their accountants utilised a charge-and-discharge technique to manage the former Jesuit businesses (CPP, XLIII). Presumably and realistically, the Bourbons experienced the same need for an efficient and effective allocation, monitoring, and control of scarce resources, yet double-entry bookkeeping disappeared.

It seems, therefore, that the 'economic' argument alone does not explain accounting developments in the Jesuit case. Accounting and accountability were certainly in a reciprocal relationship with hierarchy and hierarchical control, as a Chandlerian analysis would argue, but likely not for economic reasons.

The 'sacred-profane' dichotomy as explanation of the Jesuit case

Another explanation for the development of accounting and accountability practices in the Society of Jesus is suggested by Keith MacMillan S.J. (*ad vocem*, in his commentary to this paper given at the LSE research seminar): the rationale for the development of these sophisticated tech-

niques could derive from the exigency of separating spiritual and temporal affairs. Given the importance of the vow of poverty taken by Jesuit members, accounting, would have allowed the separation of the Jesuit member from Jesuit wealth through the visibility provided to flows of goods, services, and money. It would have allowed the Jesuits to maintain their vow of poverty, while making profit and pursuing the Jesuit mission. In other words, Jesuit members were thus able to illustrate that money and profit were not produced and measured for their own sake but for the sake of God. This interpretation is supported by the following passages of the *Constitutions*:

Poverty, as the strong wall of the religious life, should be loved and preserved in its integrity as far as this is possible with God's grace. [...] Therefore, that provisions may be made in this matter as far as lies in our power, all those who make profession in this Society should promise not to take part in altering what pertains to poverty in the Constitutions (Const, [553]).

Yet, and with regard to the *Domus Professae*:

Not only fixed revenue, but also stable goods of any kind, should not be possessed by the houses or churches of the Society, either in particular or in common, except for what is necessary or highly expedient for the members' habitation and use (Const, [561]).

This interpretation, which tries to reconcile the dichotomy between the sacred and profane that has already been investigated in the accounting literature (e.g. Laughlin, 1988), would explain, for example, why the accounting system of the *Domus Professae* was so sophisticated, even though they administered no wealth apart from charity. However, it would not explain the existence of the surprising similarities among 'accounting for the College', 'accounting for sins', and 'accounting for soul' seen in this paper. It would rely on the sacred/profane dichotomy, however, treating accounting as an economic practice used to pursue sacred aims, rather than investigating those con-

ditions which have led to the enactment of accounting in the Jesuit case.

The above interpretations do not seem to hold, and therefore create a need for seeking another explanation. One might be tempted to use 'religion' as a heuristic category to explain the Jesuit case. The following section argues, however, that this is not the case either.

The multiplicity of 'account-ing' and the Jesuit case

It is no linguistic accident that 'building', 'construction', 'work' designate both a process and its finished product. Without the meaning of the verb that of the noun remains blank (John Dewey as cited in Parker, 1997, p. 115).

Parker (1997) observed that the word 'organisation' could be added to Dewey's list in this quote, and there seems to be no reason why the same treatment should not be accorded 'accounting'. It expresses, as a progressive verbal form, a continuous process of giving accounts; and as a noun, the practice that generates and is generated by this process. The 'methodological apparatus' developed by the Jesuits seems to reflect this peculiar feature which the word 'accounting' presents: a combination of stability and change, in the interpretation of which accounting systems present a balance sheet and a profit & loss account, as illustrative of a 'status' and a 'flow', respectively. The holistic individualism which characterised 'accounting for sins' helped the Jesuit to construct his self and enacted the ideal of God, but it did so in a precarious way, leaving the individual in that state of 'indifference' which played such an important role in the organisational functioning of the Order. 'Accounting for the College' was the result of that process of (de-)differentiation which created order, but also created the fusion of the various reasons for which accounts were given. 'Accounting for the soul' and its disciplinary power worked because of that double reductionism which made the Jesuit member work not only for the power of the General, but also for what the individual believed was worthwhile working for. In this sense, Jesuit accounting and accountability did

fit well into Dewey's remark, because the procedural nature of accounting and accountability makes the system (the noun) assume different significance in various spatio-temporal dimensions.

Thus, if the same accounts can be given for many different reasons, even within the same organisation or by the same person in different spatio-temporal contexts, then nothing seems to be more appropriate to define accounting than saying that "there is no essence to accounting, and no invariant object to which the name 'accounting' can be attached" (Miller & Napier, 1993). As argued by Robson (1991), with reference to the formation of accounting standards in the United Kingdom, nothing is more political than the process of finding at least a temporary agreement on what a number means. In this sense, two numbers can be added, not only because they are numbers but also because people attach to them a meaning that permits their addition. The example of a 'T' account for providing this framework of meaning is enlightening, for one can add under the same 'T' only numbers which are the referent for elements deemed to be homogeneous. Thus, a provision for pension cannot be added to a legal reserve, for instance, unless the framework of reference changes from the individual account to the summarising balance sheet (although, in this latter case, maintaining their heterogeneity). It is the 'heading' (a denomination that is not determined by chance) which makes the components (the 'members') homogeneous, not only their reduction to a numeric state, a necessary but not sufficient condition in accounting. The 'heading' of the account provides the agreed-upon and precarious aim to which a multiplicity of components, which assume either a positive or a negative status, must be momentarily reduced; whereas its 'bottom line' is its counterpart, which allows one to determine if this aim has been achieved. What makes accounting work in the Jesuit case is the convergence of various instances and interests around a powerful and absolutist 'heading'—the idea of God—achieved through the methodological apparatus devised by Saint Ignatius. This is an idea that became absolutist, not because it was imposed homogeneously from the top of the hierarchy, but because of the continuous and heterogeneous work of mainte-

nance around it: the continuous attempts of ordering of the Society of Jesus.

What is left of this attempt is nothing but a visible trace—an ordered hierarchy—the Jesuit Order. This clear trace is what makes one think that hierarchies and accounting systems worked in practice for a 'Kantian' pure reason (e.g. an economical reason, in a Chandlerian argument), creating a totalitarian space and time (see Quattrone & Hopper, in press). Rather, hierarchies as well as accounting systems are incomplete attempts to reduce the irreducible complexity of human beings and relations to a trace of ink on a sheet of white paper. A reduction which may seem to be underpinned by a homogeneous rationale (e.g. economics, pedagogy, politics, or faith) as the prompting (and necessary) condition for both its existence and its interpretation, and that instead is always destined to remain as partial as its underpinnings (Law, 1997).

Conclusions and implications for further research

It is argued in this paper that the development of accounting and accountability practices in the Society of Jesus in the 16th and 17th centuries cannot be reduced to an economic argument, as suggested by mainstream interpretations (e.g. Chandler, 1977; Coase, 1937; Williamson, 1970) that view these practices merely as tools for measuring and allocating economic resources that facilitate the formation of hierarchies (e.g. Chandler, 1977; Chandler & Daems, 1979; Jonson & Kaplan, 1987). In the case presented here, these practices were developed and refined on the basis of an absolutist ideology of the Roman Catholic doctrine during the Counter-Reformation, conceived of here as the result of a complex political work of compromise among various forces (theological, religious, political, institutional, and social) which characterised the early modern era. This complexity was reflected in the birth and development of the Society of Jesus and its accounting and accountability practices. The three systems of accountability of the Order outlined in the paper (accounting for sins, accounting for the College, and accounting for the soul) have

been conceptualised as the homogeneous result of the heterogeneous interests mediated by the absolutist project of the Roman Catholic Church. Accounting and accountability in the Jesuit case emerged because of the enactment and the coagulation of multifaceted interests around the ideal of God, of which the hierarchical structure of the Order is only a visible trace. A strictly economic analysis of the nature and role of accounting as an instrument for allocating, monitoring, and administering resources within the hierarchical structure of the Society of Jesus would leave undiscovered important aspects of the practices deployed by the Order to manage, organise, and account for its multifaceted activities. The system of accountability devised in what has here been called ‘accounting for sins’ and ‘accounting for the soul’ would be left at the margin of the accounting history of the Jesuits. This history would therefore be limited to the technical aspects of the accounting systems devised to manage the Jesuit Colleges, but would not offer insights for theorising on the emergence of accounting as an organisational and social practice in the Society of Jesus.

The arguments in this paper may be of interest for several reasons, to which further lines of investigation may correspond. First, on a general level, the paper has provided arguments to reflect on the emergence of capitalism and its links to religious and spiritual matters. This issue has often been treated in paradigmatic ways, with Weber (1991) stressing its links to the Protestant Ethic and with Novak (1993) connecting it to Catholicism. The arguments of the paper, on the other hand, recall recent historical debates, which see Protestant Reform and Catholic Counter-Reform as part of the same process of mutation, and may provide stimuli for seeing managerial practices as underpinned by multiple spiritual and religious instances. The importance of the individual (a Protestant invention) as well as the unity of the church (a Catholic tradition) coexists in the Jesuit accountability system. This perspective is even more relevant if one examines those studies (notably, Chatellier, 1987) which have observed that the Jesuit disciplining principles were exported from the Order and disseminated on a

European scale though the Marian Congregations (see Footnote 33).

Second, the paper has offered material for speculating on the role which accounting and accountability systems have played in the birth of modern and capitalist enterprises. In addition to being a complement to Chandlerian arguments, it is a source of arguments for debating the disciplinary nature of accounting (see the Foucauldian perspective), stressing the multifaceted nature of this practice, yet maintaining its Panoptic nature (Foucault, 1977).

Third, the paper has largely drawn upon studies, which, in various disciplines, have questioned the paradigmatic distinction between pre-modern, modern, and postmodern eras (for example, Latour, 1991, in science studies; Prodi, 1994, in history; and, O’Malley, 2000a, in the history of the Catholic religion and of the Jesuits). The Jesuit case adds to that literature (e.g. Ezzamel & Hoskin, 2002) which increasingly questions the assumption that the conditions creating the emergence of accounting and accountability should be sought in the modern era and that categories of modern thought can profitably be used in this search.

Finally, the paper has argued that accounting and accountability emerged in the Jesuit case for the convergence (in some respect, fortuitous) of multiple interests around the absolutist project of the Catholic Church, individually enacted in the ideal of God. This enactment reached a compromise which satisfied (and modified or ‘translated’, Callon, 1981) this multiplicity. Therefore, accounting and accountability cannot be conceived exclusively as expressing a unitary rationale (be it economic, pedagogical, religious, or of whatever nature). The issue for the accounting scholar, however, seems to be one of providing a framework which contributes to making sense of the different and varied accounts that accounting can provide without imposing another theory (another account: Willmott, 1996) to the exclusion of others (see Quattrone, 2002). The combination of ‘holistic individualism’, ‘(de-)differentiation’ and ‘double reductionism’ tried in this paper, at least in the intentions of the author, is an attempt to do so. To do differently would entail the boxing

of various existing accounting perspectives into a series of modernist categories such as *right* and *wrong*, *after* and *before*, *here* and *there*—trying without success to silence the participants to the debate rather than allowing them to speak, if they wished to do so.

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Archival Sources at the *Archivum Romanum Societatis Iesu* (ARSI)

Inventory Manuscripta Antiquae Societatis (Pars I Assistentiae et Provinciae) Provincia Siciliae, Series Sic.

Ref.	Volume	Years	Description
I	4	1595–1604	<i>Litterae annuae</i>
II	6	1604–1914	<i>Litterae annuae</i>
III	7	1614–1619	<i>Litterae annuae</i>
IV	61	1611–1622	<i>Catalogus triennalis</i> (<i>Primus, secundus,</i> <i>et tertius</i>)
V	64	1639	<i>Catalogus tertius</i>
VI	68	1658	<i>Catalogus triennalis</i>
VII	155	1610–1637	<i>Catalogus brevis (annu-</i> <i>alis)</i>
VIII	183-I	1555–1610	<i>Historia</i>
IX	183-II	1611–1625	<i>Historia</i>
X	184-I	1626–1644	<i>Historia</i>
XI	184-II	1645–1669	<i>Historia</i>
XII	203	–	<i>Historia Fundationum</i> <i>Collegiorum Brevissima</i>

Inventory Fondo Gesuitico, Series Collegia

Ref.	Volume	Years	Description
XIII	1353	1649	<i>Stato temporale dei collegi d'Italia</i> —Temporal state of the Italian Colleges
XIV	1605	–	<i>Visita alla Provincia Sicula</i> —Visit to the Sicilian Province

Series OPP. NN.

Ref.	Volume	Years	Description
XV	178	—	<i>Opere del Padre Valentino Mangioni</i>
XVI	209	—	<i>Opere del Padre Diego Laynez</i>

Series Rom.

Ref.	Volume	Years	Description
XVII	52	—	Notes on the administration of the Colleges

Archival Sources at the Archivio di Stato of Palermo, sezione Gancia (ASP), inventory n. 60 ‘Case ex Gesuitiche’

Provincia, series QQ

Ref.	Volume	Years	Description
I	1	1617–1621	Ledger
II	2	1617–1621	Journal
III	3	1621–1628	Ledger
IV	4	1621–1628	Journal
V	5	1629–1633	Ledger
VI	7	1630–1638	Cash book
VII	8	1638–1643	Cash book

Collegio Massimo, Series A

Ref.	Volume	Years	Description
VIII	6	1563–1584	<i>Giuliano di Censi e di loheri—debts and credits</i>
IX	7	1564–1583	Ledger
X	9	1572–1583	Journal
XI	11	1583–1586	Ledger
XII	12	1583–1598	Journal
XIII	19	1605–1610	Ledger
XIV	20	1605–1610	Journal
XV	21	1610–1617	Ledger
XVI	22	1610–1617	Journal
XVII	24	1617–1622	Ledger
XVIII	5	1617–1622	Journal
XIX	27	1622–1626	Ledger
XX	29	1626–1631	Ledger
XXI	31	1631–1634	Ledger
XXII	32	1631–1634	Journal

Casa del Noviziato di Palermo, Series L

Ref.	Volume	Years	Description
XXIII	8	1582–1592	Ledger
XXIV	9	1582–1592	Journal
XXV	28	1615–1618	Journal
XXVI	31	1615–1618	Ledger
XXVII	32	1618–1622	Journal
XXVIII	33	1618–1622	Ledger
XXIX	34	1622–1627	Journal
XXX	43	1638–1646	Ledger
XXXI	51	1653–1660	Ledger
XXII	56	1664–1669	Ledger
XXXIII	57	1664–1669	Journal

Collegio Primario di Messina, Series AA

Ref.	Volume	Years	Description
XXXIV	1	1546–1611	Book of contracts
XXXV	4	1614–1617	Ledger
XXXVI	6	1623–1627	Ledger
XXXVII	8	1633–1638	Ledger

Collegio di Naro, Series T

Ref.	Volume	Years	Description
XXXVIII	2	1618–1619	Ledger
XXXIX	3	1619–1619	Book for the foundation of the College

Casa Professa di Palermo, Series H

Ref.	Volume	Years	Description
XL	3	1623–1631	<i>Introito ed esito</i> —charge and discharge book
XLI	5	1632–1640	<i>Introito ed esito</i> —charge and discharge book
XLII	6	1640–1649	Ledger

Archival Sources at the Casa Professa of Palermo (CPP) (courtesy of Father Francesco Salvo S.J.)

Ref.	Volume	Years	Description
XLIII	—	1770	<i>Stato generale dell'Azienda gesuitica del Regno di Sicilia</i> (Balance sheet of the formerly Jesuit Businesses now administered by the Kingdom of Sicily)

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