



Governing Social Orders, Unfolding Rationality, and Jesuit Accounting Practices: A Procedural Approach to Institutional Logics

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Abstract

This paper questions a key assumption in the organizations literature that the dynamism of institutional logics and practice variations is the result of rivalry among logics and actors, of tensions and institutional shifts, and of the agency of institutional entrepreneurs. This study examines in rich historical detail the development of accounting in the Jesuit Order, illustrating how Jesuit accounting started from a rationality that did not presuppose an external ordering principle; instead, Jesuit rationality was unfolding—founded in continuous interrogations informed by common, purposeful procedural logics stemming from rhetorical practices used to classify, recall, and invent knowledge. I examine this concept of unfolding rationality in two areas of Jesuit practices: spiritual self-accountability and administrative accounting and recordkeeping. In this Jesuit rationality, the relationships between means and ends, and how and why behaviors take place, were not anchored permanently in a substantive logic. Instead, procedural logics left individual Jesuits and the community to imagine modes of action in the specific social and organizational contexts in which their missions operated. Jesuit rationality was thus unfolding, a persistent and recursive mode of governing social behavior and searching for organizational order that generated large-scale administrative routines and institutional dynamism while never fully achieving that order. The analysis brings into question our understanding of the historical and institutional genealogies of modern rationality and its taken-for-granted link with Protestant ethics.

Keywords: rationality, institutional logics, administration, accounting, Jesuits, rhetoric

The current fascination with institutional logics underplays the historical dynamism and complexity of social orders, which may restrict the very analytic opportunities presented by attending to logics and other social orderings.

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Friedland and Alford (1991: 241) aimed to “bring society back” into the analysis of social order in a way that did not give any form of institutional order causal primacy a priori. For them, society comprises an “interlinked set of institutional logics”; dominant Western notions of the individual, agency, freedom, and the related concept of instrumental rationality are all products of modernity, institutionally and historically shaped by the emergence of the institutional logics of the market, democracy, the family, the state, and religion (Friedland and Alford, 1991: 239–240). In their view, institutions are symbolic systems constantly enacted in rituals to avoid the risk of a given order’s gaining primacy. Social order and institutional dynamism emerged from these enactments, as well as from exploiting the inherent contradictions within and among logics (Hallett and Ventresca, 2006; Friedland, 2009).

Logics now tend to be viewed instead as a stable set of beliefs and assumptions, with differences across logics as the source of practice variation (e.g., Lounsbury, 2008). Broader institutional dynamism (e.g., Hargadon and Douglas, 2001; Townley, 2002) emerges only from rivalry among competing logics and institutional actors (e.g., Reay and Hinings, 2009), from tensions and institutional shifts (e.g., Thornton and Ocasio, 1998; Seo and Creed, 2002), or from the agency of institutional entrepreneurs (e.g., DiMaggio, 1988; Garud, Hardy, and Maguire, 2007). In short, the dynamism of logics is no longer thought to reside in the logics themselves.

The late-medieval and early-modern periods, however, offer evidence of substantially different sources, ideas, and practices to reevaluate some substantive “givens” in how logics inform the rationality of social behavior (Oakes, Townley, and Cooper, 1998) and how organizational order emerges, consolidates, and changes (Weber, 1978; Friedland and Alford, 1991; Lounsbury and Ventresca, 2003). Taking advantage of this opportunity, this paper develops an archival and documental analysis of the late-sixteenth-century to early-seventeenth-century Jesuit Order, focusing on early Jesuit accounting and ordering practices, a case outside the familiar ambit of sources for organization theory. The Jesuit Order, known in English also as the Society of Jesus, is a Roman Catholic Order founded in Rome in 1540 by Ignatius of Loyola; in this paper I sometimes refer to it simply as “the Order.” I seek to show that Jesuits’ actions were not guided by choices among a repertoire of readily available stable core logics, each supporting different courses of action. The “Jesuit way” of governing the Order consisted of a set of “guidelines on how to interpret and function in social institutions” (Greenwood et al., 2011: 318), which were procedural rather than substantive (a meta-narrative; Suddaby and Greenwood, 2005: 59). This rich historical case of Jesuit practices and order brings a fresh empirical view to questions about the source dynamism of logics.

The alternative genealogy of the notion of rationality that this paper proposes offers insights that encourage revisiting the accepted link between the emergence of modern rationality and Protestant ethics (Weber, 1956). The translation of late-medieval and early-modern humanist rhetorical practices (Carruthers, 1990, 1998; Bolzoni, 1995) into the realm of administration explains similarities between the institutional vocabularies used in administration and in Jesuit practices of spiritual self-accountability and provides a different context for the emergence of accounting and recordkeeping as rational tools for managerial coordination (cf. Chandler, 1977; Yates, 1989). This study

illustrates how the development of modern accounting and its power of rationalization (Weber, 1956; Carruthers and Espeland, 1991) took place in a cultural context in which visual rhetorical representations were not aimed at providing factual objectivity but were instead incomplete ways to classify, order, and invent arguments for endless theological debates.

LOGICS, RATIONALITY, AND ACCOUNTING

Logics and Rationality

To address the problem of what constitutes rational action and social order, Friedland and Alford (1991: 253) proposed that "institutions are constituted by symbols and material practices, and . . . society is composed of multiple institutional logics available to individuals and organizations as [a] basis for action." In this way, they argued, broad sectorial activity systems work by central logics and that social action takes shape in the conflict and tension among, and within, these linked networks. These logics have been increasingly used to illustrate the historical contingency of institutions and the dynamics of organizational fields (Greenwood et al., 2011). For instance, Fligstein (1990) explained changes in the management ethos of the capitalist corporation by showing how finance has supplanted operations and marketing as the prevailing ordering regime in this organizational form. Lounsbury, Ventresca, and Hirsch (2003) showed how commercial logics in the waste management industry redefined meanings and practices in U.S. nonprofit recycling. Thornton (2004) illustrated the shift from an editorial to a market logic in the publishing industry, and Suddaby, Cooper, and Greenwood (2007) illustrated changes in the logic shaping behaviors in large accounting firms by moving from a professional to a commercial attitude in dealing with the provision of accounting services.

But as Friedland and Alford (1991: 249–250) remarked, logics do not really exist outside the relationships between symbols and practices. Macro forces, such as rationality and institutional logics, and the commensurate numerical and scientific representations, such as accounting and economic calculations, are never a priori, complete, and objective. They are always subject to continuous power struggles and translations (Czarniawska and Sevón, 2005) that result from the epistemological impossibility of fully grounding their existence, beliefs, and assumptions in complete scientific representations and objective calculations (Knorr Cetina, 1997).

Current views of institutional logics also struggle with this incompleteness (see Cloutier and Langley, 2013). Recent work has attempted to address this by showing how mechanisms of social order emerge from dynamic tensions among distinct logics (see Dunn and Jones, 2010) and between agents and social structure (DiMaggio, 1988; Barley and Tolbert, 1997; Battilana, Leca, and Boxenbaum, 2009). Scholars have recently paid attention to the interactions of human agency, boundary work, and organizational practices in relation to what counts as legitimate within a field (Zietsma and Lawrence, 2010) and to how certain trading practices are performed makes them acceptable or not (Anteby, 2010); this reminds us that something is still underspecified in understanding how structuration processes (Giddens, 1984; Barley and

Tolbert, 1997) lead to the establishment of new logics, social order, and rational behavior.

These attempts seek to build on Friedland and Alford's (1991) initial inspiration, which, following Weber, argued that society was not an integrated cultural formation but rather a set of interlinked institutional spheres. They underscore the need for a theoretical and methodological next step to reengineer the notion of logic to adequately account for institutional complexities and their continuous process of translation (Czarniawska and Sevón, 2005), and they point to a critical place for my argument about unfolding rationalities.

Rationality and Accounting

As Carruthers and Espeland (1991: 32) noted, Weber, Sombart, and Schumpeter made "some dramatic claims . . . about the relationship between accounting . . . and the development of rationality." The new institutional sociology literature has also viewed accounting as related to the expansion of cultural rationalizations (Meyer, 1986; Meyer, Boli, and Thomas, 1987; Carruthers, 1995; Oakes, Townley, and Cooper, 1998) typical of Western culture (Meyer and Scott, 1983). Due to the ambiguity of the link between knowledge and action, accounting arises as an instrument to legitimize organizational and social actions by virtue of the apparent rationality of its calculations (March, 1987; Carruthers, 1995): "accounting arises to count, not the visible, but the invisible" (Meyer, 1986: 351). From this perspective, accounts are used to communicate "a picture of the world" (Carruthers and Espeland, 1991: 320) that seems uncontestable because accounting, by giving visibility to management objects and organizational activities, creates a "facticity that appears objective, beyond the fray of politics or mere opinion" (Miller and Power, 2013: 559).

Through its mediating technologies, such as business plans, budgets, and capital budgeting (Miller and Power, 2013), accounting operationalizes broader societal discourses about efficiency and rationality and market logics at the organizational level. Hospitals can then be redesigned as cost centers (Kurunmäki, 1999), and accounting firms and universities shift from being informed by professional and educational logics to market logics (Covaleski et al., 1998). Micro-organizational routines of accounting make macro forces of social order and rationality real (Pentland, 1993).

The result is that accounting and current views of institutional logics and rational action seem unremarkable; they have become taken-for-granted institutions. Accounting provides a rational and legitimating narrative of "how resources are used, activities controlled, and purposes achieved" (Meyer, 1983: 265). It makes researchers forget that accounting "has the tendency to become what it was not" (Hopwood, 1987: 207), so they view the relationships among calculations, rationalization, and logics of order as unproblematic. This short review of works in sociology and in accounting makes explicit how accounting legitimizes power and how the logics informing rationality are externally specified and self-evident. Rational action and calculation involve behavior that aligns with the specific substance, i.e., the beliefs and assumptions (Scott, 2008: 187), of given logics. This shift in the research literature entails a loss in the richness of Weberian view of various rationalities, each with its own purposes, processes, and mechanisms (Townley, 2002). In this institutionalist

view of rationality, the Weberian means–ends connection was a given, and known technologies were used to produce known outcomes.

I draw on a body of medieval and early-modern scholarship on rhetoric, combined with evidence from seventeenth-century accounting textbooks and methods, to provide an alternative lens to look at the relationship between rationality and techniques of representation such as accounting. This method allows me to operationalize the study of rationality without treating it as externally specified and self-evident. I then use an archival and empirical analysis of two central Jesuit practices—spiritual self-accountability and administrative accounting and recordkeeping—to show how these produced an open-ended and recursive organizational order that was sustained by a quasi-religious belief in moral and administrative improvement.

METHOD

Research Design

Several institutional scholars have shown the importance of historical analysis for understanding the emergence, consolidation, and change of logics (e.g., Padgett and Ansell, 1993; Dobbin, 1994; Guillén, 1994; Carruthers, 1996; McKenna, 2006). Here, I make use of copious, detailed archival and documentary sources from the sixteenth-century origins of the Jesuit Order—its organization, doctrines, and accounting processes regarding both the administrative and spiritual practices of individual members—and consider how these resonate with early-modern accounting tools and work through the seventeenth century. This is the evidentiary basis for my arguments on Jesuit unfolding rationality and for an interpretation of the procedural nature of logics as guidelines for individual and social action. Prior works (Quattrone, 2004, 2009) have reconstructed the detailed accounting techniques of the Jesuit Order to show the multifaceted nature of accounting and its ability to engage users because of its rhetorical nature and links with the art of memory. I build on those baseline studies here with additional data and arguments from organization theory to understand issues of rationality and logics of order.

Given the scale of the Jesuits' geographical expansion and the volume of original archives and documentation of the Order, I made some preliminary choices to narrow down the space and time of the analysis of archival and documentary sources (see also Chitnis, 2006). In terms of geography, I focused on the relationships between Rome and the Sicilian Province and its colleges.¹ This pragmatic choice was guided by the absolute importance of this Province for its number of colleges—34 by 1694, with the first Jesuit college opening in Messina in 1548 (Bangert, 1986)—and its economic relevance: the income of the Sicilian Province alone in the seventeenth century was greater than the tax income collected by the Kingdom of Sicily (Renda, 1993). Finally, Lodovico Flori, S. J. was the author of an accounting treatise (1636) written explicitly for the administration of the Jesuit colleges and was also Procurator of the Sicilian Province (in charge of its economic affairs) at least from 1617 per the Archivio di Stato di Palermo (State Archive of Palermo, or ASP). In terms of the time period, I paid greatest attention to the span 1580–1660 to observe the

¹ The Province was an administrative rather than simply a geographical unit, with the Sicilian Province, for instance, including the island of Malta.

institutionalization of bookkeeping and recordkeeping practices that later became standard.

I made another choice that concerns how to frame data collection and interpretation. Students of the role of visualizations in medieval and early-modern rhetoric (Carruthers, 1990, 1998; Bolzoni, 1995) have argued that these are in fact instruments of knowledge classification and invention rather than simply forms of communication and persuasion, as a modern understanding of them would suggest (cf. Green, 2004). Based on this distinction, I paid specific attention to visual inscriptions—mainly, but not exclusively, accounting inscriptions—and their agency in the reading of the archival material. This choice narrowed down the amount of material to be collected and analyzed, and it qualified the kind of literary genre (Czarniawska, 1997) to be observed. This also allowed me to put aside the contemporary understanding of these practices so that I could build up a fresh understanding of rationality, its sources, and its modes of operation. My purpose was to avoid imposing contemporary conventions and taken-for-granted categories, such as the economic nature of accounting, rationality, and bureaucratic order, on the historical evidence for the origins of category formation, such as the logics of market and religion.

Data Sources

Archival sources. The choice of the Sicilian Province as the main area of analysis directed my data collection to two main archives: the State Archive of Palermo (ASP), which housed the archival fund *Ex Case Gesuitiche* (Inventory No. 60), and the *Archivum Romanum Societatis Iesu* (the Roman Archive of the Society of Jesus, or ARSI), which is the main archive of the Order in its headquarters in Rome. The sources used are listed in the Online Appendix (<http://asq.sagepub.com/supplemental>). The material at ARSI constituted the main evidentiary basis for this paper, including in relation to its role in the administration of the Order (Lamalle, 1981–1982). I used the vast technical accounting material at ASP mainly for triangulating the practices described in Flori (1636), given his institutional role of Procurator of the Sicilian Province.

ARSI was created as an instrument for the administration of the Order rather than simply as a site for collecting documents for historical purposes (see Lamalle, 1981–1982). I consulted various ARSI sources, especially relating to the flow of correspondence between Rome and the Sicilian Province, to triangulate data with records kept at the ASP and with historical data on the history and development of the Order, its colleges, and its practices collected via secondary sources. A detailed description of these sources is provided in the Online Appendix in table 2A. These archival data were of primary importance for grounding my arguments on the non-representational function of Jesuit recordkeeping and linking it to practices of communication and representation in and between the center and the periphery of the Order.

Documentary sources. To understand the structure and flow of communication between the center and the periphery of the Order, I referred to the *Formula Scribendi* (in *Regulae Societatis Iesu*, 1561; see also Boswell, 2003),

which ruled the flow and format of the correspondence between the center of the Order in Rome and the peripheries of the Order.

The key sources for understanding the principles that structured and governed the Order are the General Constitutions of the Society; I drew on the English translation by Ganss (1970). Because a clear-cut demarcation from administrative and other matters is difficult to make in the context of the Jesuit organization, I complemented the analysis of the Constitutions with two other key sources to understand their administration. The first is the *Instructio pro administrationem rerum temporalium* (Mangioni, 1649), which ruled the relationships among the Provincial (the officer heading the Province), the Rectors who had overall responsibility for the colleges, and the Procurators who were responsible for the colleges' finances; it constituted instructions for what today would be called management control and internal audit. The second source is the accounting treatise *Trattato del modo di tenere il libro doppio domestico col suo esemplare* (Flori, 1636), recommended by the *padre visitatore*, one of the auditors to the Superior General of the Society (the leader of the Order), on his return from a periodic inspection in Sicily (ARSI, X) of the overall administration of the Jesuit colleges. This treatise was officially reprinted in Rome in 1676, a sign of its usefulness. While the Constitutions and the *Instructio*, as much as the archival sources at ASP, are necessary for a general understanding of Jesuit rationality and practices of organization, the *Trattato* and the *Formula Scribendi* are key to building the relevant parallel between practices of spiritual self-accountability and those of administrative accounting and recordkeeping. This parallel is crucial in defining the Jesuits' unfolding rationality.

Building such a parallel required stepping back from modern conventions. First, the modern distinction that separates administrative from religious practices would have been an imposition on the archival evidence and would have obscured the very resonance of Jesuit practices. To make this resonance explicit, I consulted the Jesuit *Spiritual Exercises*, a text that deals with the search for individual morals and therefore is also key to understanding how the Jesuits built logics for informing rational behavior and organizational order. I used the English translation by Ganss (1991) and also an illustrated Italian edition published in Rome in 1666, which proved a useful comparison to understand the etymological origin and institutional dimension of some of the vocabulary in the text.

Data Analysis

My analysis builds on the broadly recognized conventions of grounded theory (Glaser and Strauss, 1967; Strauss and Corbin, 1990). Through an iterative approach, I made excerpts from the archival and documentary sources to create an understanding of the organizational practices within two distinct areas of Jesuit work: religious or spiritual practice and economic administration. I paid attention to the institutional vocabulary used in both the archival and documentary sources, which led to the identification of some common terms—e.g., *punctus*, a point; *puntare*, to punctuate; *inventario*, inventory—and common structures of Jesuits texts, such as between Flori's *Trattato* and the *Spiritual Exercises*. This vocabulary helped me to triangulate the data collected with historical studies on knowledge practices used in late-medieval and early-modern times and with analyses of the influences on the intellectual formation of the Order's founder and his followers. I identified common patterns and categories

across the realms of spiritual practices and administrative order practices, which let me begin the presentation of the Jesuit way of administering the Order as a whole. I then iteratively and gradually constructed a theoretical framework to explain the unfolding nature of Jesuit procedural logics. This framework is composed of four rhetorical elements and informs both the illustration of the rhetorical literature I make in the following section and the analysis of Jesuit practices of spiritual self-accountability and administrative accounting and recordkeeping that I analytically illustrate in the empirical section.

FRAMING ACCOUNTING AND RATIONALITY HISTORICALLY AND THEORETICALLY: LINKS WITH RHETORIC

Modern Readings of Rhetoric in Early Accounting

Carruthers and Espeland (1991: 39) viewed accounting as an “attempt to convince someone of something” and gave various examples of this feature, ranging from accounting’s role in legitimating the medieval morality of profit to contemporary attempts to convince various audiences that the conduct of business is just (see also Aho, 2005). This emphasis on the rhetorical power of accounting is proper, especially in the context of studying rationality, for to “be rational is to make persuasive sense” (Green, 2004: 655). Within this frame (see also Zbaraki, 1998; Heracleous and Barrett, 2001; Hartelious and Browning, 2008), attention is given to certain “institutional vocabularies” that prompt change and to the emergence of new organizational forms (Suddaby and Greenwood, 2005; see also Covalleski et al., 1998) and their logic of action (Oakes, Townley, and Cooper, 1998). But beyond an exclusive focus on discourse, texts, and conveying given messages, studies in the field of medieval and early-modern literature (Yates, 1966; Carruthers, 1990, 1998; Bolzoni, 1995) have illustrated how rhetoric in practice made substantial use of material and mental imageries, as well as spaces, paper, ink, scent, perfume, and other artifacts, to help intellectuals and orators organize, memorize, and invent new knowledge (Bolzoni, 1995: xvi–xvii) and also to help religious members organize their liturgies and produce beliefs (Carruthers, 1998). The following overview of these practices will contextualize Jesuit spiritual, accounting, and recordkeeping practices.

Medieval Rhetoric, Accounting, and Rationality

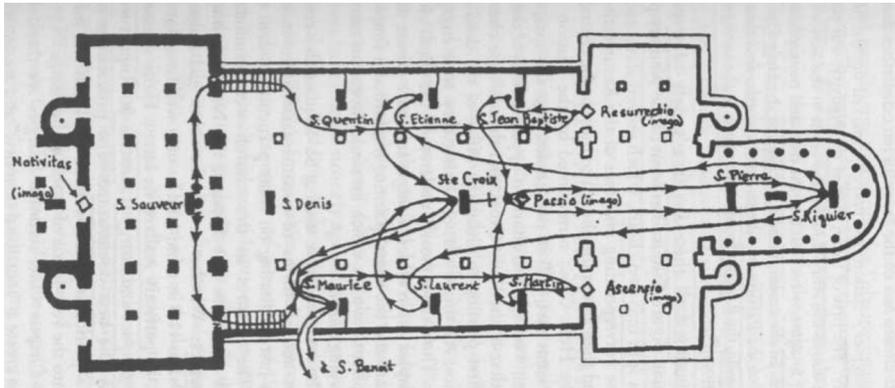
Rhetoric as an analytical method of ordering knowledge. Carruthers (1998: 223) noted that “all medieval arts were conceived and perceived essentially as rhetoric, whether they took the form of poems or paintings or buildings or music.” Accounting was no exception. The etymology of the word “inventory” reveals the link; it comes from the Latin *inventio*, the first canon of rhetoric (see also Aho, 2005; Carruthers and Espeland, 1991). *Inventio* was concerned with, literally, “figuring out” the arguments to be dealt with in a speech in physical or mental spaces (*loci*) to ease their retrieval when needed in an oration. As noted by Carruthers (1998: 11), making such an inventory did not mean storing thoughts randomly but counting and placing them “in locations within an overall structure which allows any item to be retrieved easily and at once.” It is because of this historical link and not by chance (see

Quattrone, 2009) that the Jesuit accountant Lodovico Flori (1636) organized his accounting treatise into three main parts that followed the three canons of classical rhetoric: how to prepare the books and the accounts, where to make the inventory (the equivalent of the preparation of the rhetorical *loci* for the *inventio*), how to dispose and order the ledger (rhetoric's *ordinatio et dispositio*), and how to use the accounting books and the final balance sheet and income statements to account for the wealth of the college (equivalent to rhetoric's *elocutio*, i.e., the choice of the style used in the presentation of an argument to an auditorium).

Early-modern times witnessed the encounter of rhetoric with analytical thinking based on dichotomies (see Ong, 1958, 1961), which populated university classrooms, as well as the emerging realms of scientific practices and the professions (see also Eisenstein, 1983, with reference to law). As noted by Bolzoni (1995: xix), great faith was "placed in the possibility of formulating a method that will rigorously regulate both knowledge and the ways of communicating and recalling it." Rhetoric then became not only a means through which orators organized speeches to persuade an audience but also an analytical method of knowledge ordering: the first rhetorical element of the unfolding Jesuit rationality, which is described below in the empirical section.

Rhetoric as composition of imageries. The Latin word *inventio* was the origin not only of the word "inventory" but also of "invention." Thus medieval and early-modern rhetoric was "practiced as primarily a craft of composition rather than as one of persuading others" (Carruthers, 1998: 3). As noted by Bolzoni (1995: xvi–xvii), rhetoric, especially when used as a mnemonic technique by orators to remember speeches but also to invent arguments on the spot, used three essential components: it was topical (it classified knowledge in spaces), it was analytical (it organized this knowledge with a specific method), and it relied on images and visualizations (*imagines agentes* or acting images). These three components allowed the orator to establish an ordered set of associations that helped with recollecting memories. Acting images could take diverse forms, such as trees (hierarchical diagrams organized in dichotomies), logical maps (grids and matrixes), and wheels, but also manuscripts, books, and analytical spaces, such as churches and oratories. Acting images were not to be seen as representations of memories stored in our minds but as images whose composition in the present facilitated the establishment of new connections among the elements inventoried through a web of techniques, practices, and artifacts (Carruthers, 1998: 198–199). They resemble more recent theorizations of knowledge-producing devices as objects (see Knorr Cetina, 1997) that assume a stable identity and functionality, not because they produce neutral representations but because they produce effects (Thrift, 2007). With the language of contemporary sociology, one could say that these images were performative (MacKenzie, 2006; Cabantous and Gond, 2011) and also performable, as they offered the user the possibility of inventing new knowledge by doing things with them (Quattrone, 2009). These images were not simple representations but contributed to what I define here as a composition of imageries, which constitute the second rhetorical element of unfolding Jesuit rationality.

Figure 1. Route of the liturgical procession in the Abbey of Centula-St-Riquier (source: Carruthers, 1998: 267).



Rhetoric as motivating ritual. Acting images were also called *rationes*, which were “not reasons of the sort that engage a philosopher but ‘schemes’ or ‘ordering devices.’ . . . [in] Latin *ratio* [meant] ‘computation’ or ‘calculation’ not ‘reason’ in exactly our sense of the word” (Carruthers, 1998: 33). The Latin words *ratio* and *calculus* also meant “account” (see Goody, 1996: 12). Much as acting images were spatially based ordering and calculative schemes, an account is a space conventionally designed in the form of a T, thanks to which inventories can be made, accounting calculations performed, and rational and proper behavior conceived of and prompted. In other words, the system of knowledge classification and invention that medieval rhetoric designed “was architectural, such as palaces and churches” (O’Rourke Boyle, 1997: 8), for it required figurative, and at times also concrete, constructions. Figure 1 is an example of how this model also served meditation through a very specific meditation machine, a medieval church, which helped construct visions of truth.

The plan shown in figure 1 reproduced the liturgical route that the faithful had to follow to compose a vision of God. Each space, such as the chapels, choirs, and altar, constituted a *punctus* (point) that marked the process of meditation and where the faithful were asked to experience an image, either in the physical form of a painting or through the mental imagination prompted by praying.² If all the steps and procedures of the liturgy were followed, the faithful were likely to experience an illumination, a vision of God, which in medieval Latin was called a *theoria*—a theory (from *theós*, “God,” and *theorein*, “to speculate,” in ancient Greek).

But unlike in orthodoxy, in which divine truth is supposed to be firmly inscribed in texts, this meditative liturgy constituted an “orthopraxis” in which divine truth was supposed to be found by experiencing specific and detailed practices and rituals (see Bell, 1997: 191–209; Carruthers, 1998: 254–276). Truth was therefore renewed and translated each time: the end of meditation (why it was carried out) was inextricably linked to the means through which

² This process also relied on various other engagement mechanisms and artifacts, such as the echo of the church, the scent of incense, and touching the holy water and the relics of the saint. All these material artifacts provided a supporting structure within which the composition of visions of truth could take place (Carruthers, 1998: 255).

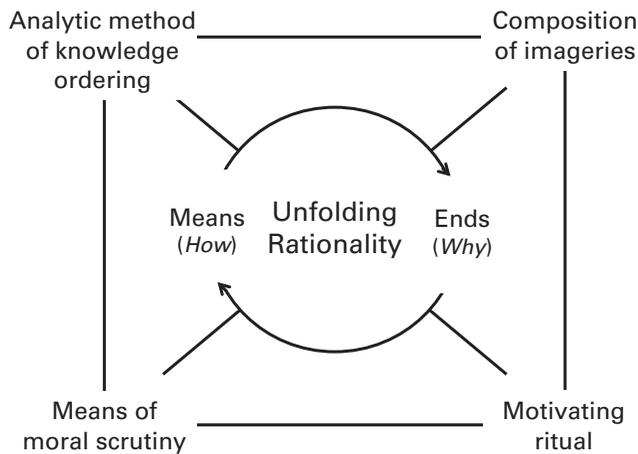
meditation took place (how it was carried out). In the example of the chapel, rhetoric became an analytical craft to make “thoughts about God” (Carruthers, 1998: 2) and to create mystical visions of truth that made people believe in something they constructed through the ritual. This is why these rituals were recursively practiced and why I label them here as motivating rituals: they were not a mere sequence of routines but a ritual that engaged the participant by making her or him continuously search for but never find God. Motivating rituals are the third rhetorical element of unfolding Jesuit rationality.

Rhetoric as a means of moral scrutiny. The rules of the craft of constructing knowledge and moral guidelines to inform social actions were not fixed as divine rules but were adapted to different situations, to the different *intentiones* (intentions) and *skopos* (a visual remnant that means a “mark on which to fix the eye” in ancient Greek) for which the meditation was performed. *Intentio*, as Carruthers noted (1990: 15), evokes the attitude, aims, and inclinations of a person who classifies knowledge for memory purposes. And given that memory, as much as epistemic objects (Knorr Cetina, 1997) and accounting, is about “what is no longer present” (Carruthers, 1990) and what is ambiguous and uncertain (Meyer, 1986), “‘representation’ . . . was understood not in an objective or reproductive sense” but as a tool to reflect on what counted as adequate knowledge (Carruthers, 1990: 222). This reflection required a purpose that was constantly classified, scrutinized, and reinvented. Without this *intentio* (the end), there is no *inventio* (the means) and thus no *rationes*, no inventory, no invention, and no divine truth: “craft rules, unlike Divine Law, are variable, and must be adapted to different situations” (Carruthers, 1998: 33). And again, as the etymology of the word reveals, these *intentiones* were always “in-tension,” thus serving as the precondition for new inventories.

This model of rhetoric was an essential part of monastic meditation, in which what constituted good principles and moral beliefs to inform social and collective action was constantly questioned, re-thought, and re-defined in a liturgy that was the locus of the mediation between terrestrial and superior issues. Hence also the description of these practices as “epideictic” or “monastic” rhetoric, in which praising God and blaming evil was the ultimate end of this recursive meditation (O’Malley, 1979; Carruthers, 1998: 262). This is why I label this model as a means of moral scrutiny: the fourth rhetorical element of unfolding Jesuit rationality.

Mastering this rhetorical craft of meditation marked the beginning of a shift. As Grafton and Jardine (1986) noted in relation to Ramism—which proposed analysis as an effective form of knowledge organization and learning (see Ong, 1958)—this shift initiated a process of identifying why actions are performed (the end, i.e., a moral issue) with how they are done (a matter of skill, i.e., the means). This new rationale for action made having and mastering appropriate skills equivalent to virtue: the means became the end, and mastering these means equated with rational and appropriate behavior.

Figure 2 assembles the four elements of medieval rhetoric into the theoretical framework I used to develop the rhetorical analysis of the Jesuit practices of spiritual self-accountability and of administrative accounting and recordkeeping in the empirical section of the paper. Meditative rhetoric made the construction of knowledge, especially of a divine nature, always dependent on how and

Figure 2. Unfolding rationality: A procedural model for studying institutional logics of order.

why this construction took place, thus laying the foundations for the continuous unfolding of beliefs.

UNFOLDING JESUIT RATIONALITY: PROCEDURAL LOGICS OF ORDER AND ACCOUNTABILITY

Here I report on two parallel rhetorical analyses of Jesuit practices of spiritual self-accountability and of administrative accounting and recordkeeping. I begin with a rhetorical analysis of the Jesuit *Spiritual Exercises*—prayers, meditations, and other exercises created by Saint Ignatius of Loyola in the sixteenth century—and their system of “accounting for sins” (Barthes, 1971). This analysis allows me to illustrate how the exercises drew on an analytical method to build a system of imagery construction that informed Jesuit rationality—the framework that I outline in figure 2. I then move to accounting and other recordkeeping techniques, and I draw parallels between these two sets of practices. This comparison helps illustrate how practices in these separate realms present similar rhetorical features and how humanist techniques and principles aimed at spiritual meditation intertwined with emerging rational methods of accounting, which are today considered a quintessential source of economic rationality. Because of these links, I can illustrate how both practices of spiritual self-accountability and of administrative accounting and recordkeeping created and sustained a structure that supported a belief in the possibility of improving morals and of defining legitimate social behaviors and order, without fully defining this order, given (and drawing upon) the incompleteness of the rhetorical representations used. This lays the groundwork for the discussion of unfolding Jesuit rationality.

Accounting for Sins

The Spiritual Exercises as an analytic method of knowledge ordering. The *Spiritual Exercises*, first published in 1548 (de Guibert, 1964: 113; see also Ganss, 1991), were meant to provide a method of examination of

conscience and to “train” the Jesuits in preparing and disposing their souls to identify and remove the “disordered affections” that prevented “seeking God’s will” (Loyola, 1666: [1]).³ The book contained a series of analytically detailed guidelines for the Director of the Exercises, who gave them, and for the exercitant, who received them. It prescribed, for instance, the place to perform the exercises, which was to be isolated and silent, and also the exercitant’s body position, e.g., kneeling, standing, sitting, or gazing upward depending on the kind of meditation to be performed. The exercises were organized analytically in a hierarchical tree with each exercise divided into prayers, preludes, points, and colloquy, and these were subdivided into other analytical categories (see Barthes, 1971: 57).

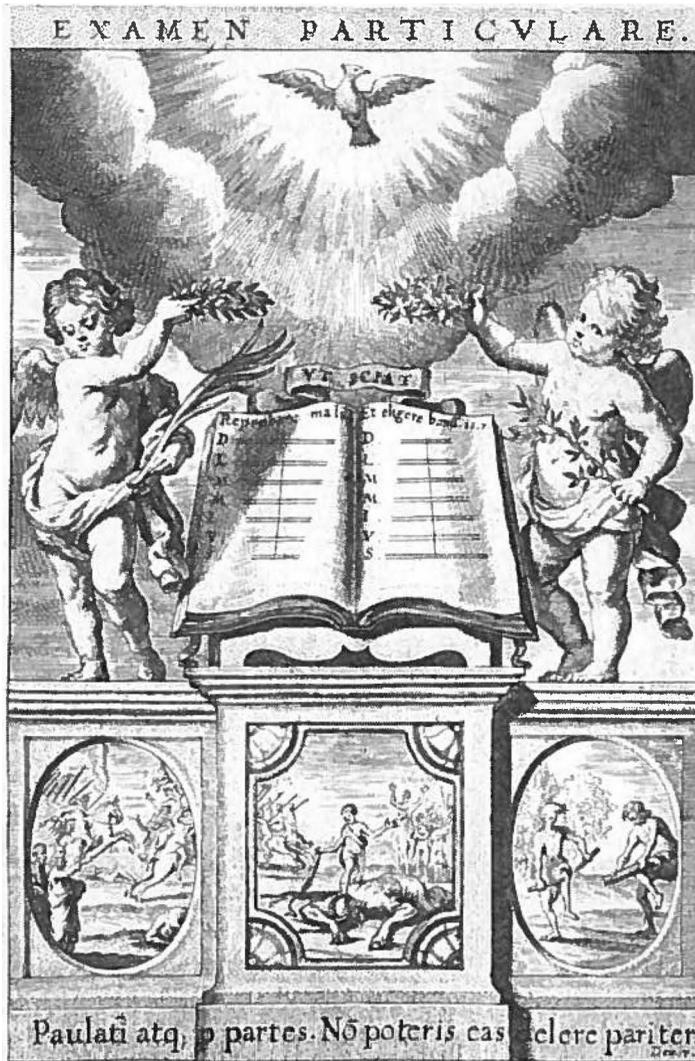
The exercises were prescribed for a four-week period: two cycles of two weeks. The first week commenced with “a moral inventory of life” (O’Malley, 1994) through a particular and a general examination of conscience intended to prepare the soul for confession. In the examination of conscience, the exercitant was asked to interrogate himself on his daily sins twice a day: after the noon meal and after supper at night. For the noon examination, for example, he was asked to provide “an account of oneself with regard to the particular matter one has decided to take for correction and improvement. One should run through the time, hour by hour of period by period, from the moment of rising until the present examination” (Loyola, 1666: [25]). Nowhere in the exercises was the exercitant provided with a definition of God: he was simply given guidelines on how to praise God’s glory. The contents of the exercises were thus primarily methodological and illustrated procedural knowledge (the means, how) rather than substantial knowledge (the end, why).

The *Spiritual Exercises* as composition of imageries. A specific visual inscription was prescribed for this examination of conscience, as shown in figure 3. For each sin committed from the moment of rising until the first examination, the exercitant was required to enter a dot (a *punctus*) on the upper line of the first series of lines. This step was followed by “one’s resolution to do better during the time until the second examination” (Loyola, 1666, [25]) after supper. At that time, other dots were placed on the lower line of the series for that day, and the exercitant was asked to see if his behavior had improved or worsened over the course of the day. The same process was repeated for virtuous behavior. This examination was to be repeated each day of the week from Sunday to Saturday, as indicated by the letter next to each set of lines. The space available for inscribing sins on the lines reduced in length each day, and the space available for inscribing virtuous behavior increased each day, signalling to the exercitant the need to improve his behavior and establishing what Barthes (1971: 70) described as a system of “accounting for sins.”

This moral inventory of the self was the beginning of an imaginary journey that was obsessively punctuated by visualizations that would eventually lead to a choice between God and Lucifer—the election—that could prompt action. In that first week of the exercises, the journey continued with the exercitant being urged to meditate about the seven deadly sins. He was asked first to compose

³ In quoting passages from the *Spiritual Exercises* I follow conventions that indicate the paragraph and not the page of the book, identified here by the square brackets.

Figure 3. Visual inscription for accounting for sins (source: Loyola, 1666: 40).

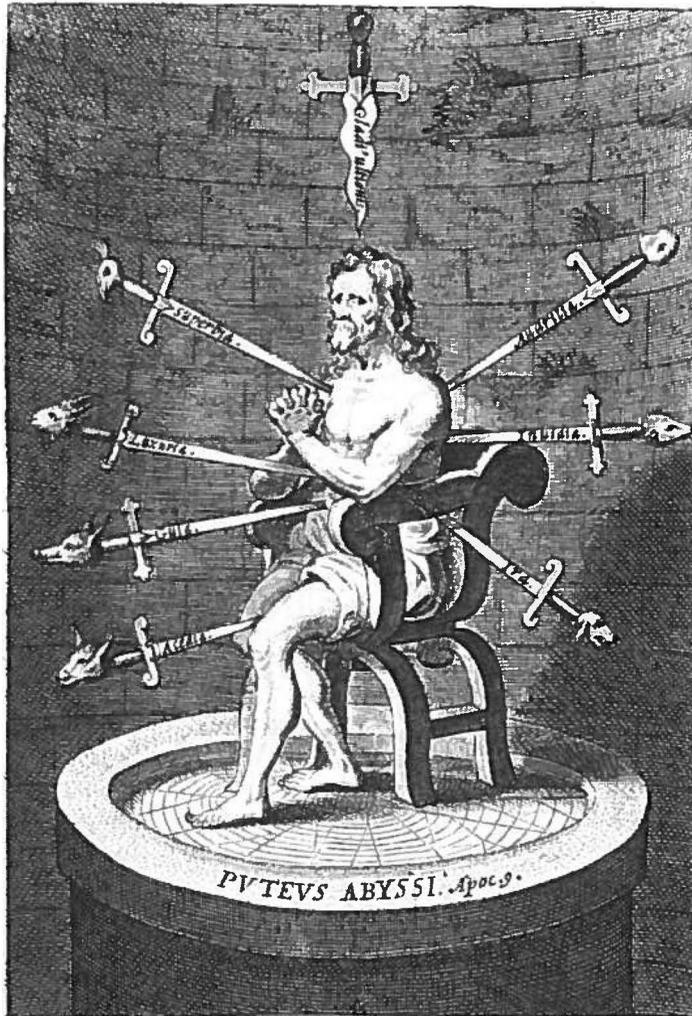


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the place where the action occurred, in this case where the sins were committed, and remember how they brought him “to greater shame and confusion” (Loyola, 1666: [50]), to almost feel the pain inflicted by these sins to the body and soul. Figure 4 is a representation from the first illustrated edition of the *Spiritual Exercises* that makes this link explicit.

The same approach applied to a meditation on hell, during which the exercitant had to compose the space of hell by thinking of its “length, breadth, and depth” (Loyola, 1666: [65]) and then “see with the eyes of the imagination the huge fires and . . . the souls within the bodies full of fire” (Loyola, 1666: [66]). The exercitant, thanks to this imagery, would “hear the wailing, the shrieking, the cries, and the blasphemies against [the] Lord and all of his saints” (Loyola,

Figure 4. Illustration of meditation on the mortal sins (source: Loyola, 1666: 60).



In pūcto ad inferna descēdunt. Job 21.

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1666: [67]), by his “sense of smell [one] will perceive the sulphur, the filth, and the rotting things” (Loyola, 1666: [68]), by the “sense of taste . . . experience the bitter flavours of hell” (Loyola, 1666: [69]), and by the sense of touch “feel how the flames touch the souls and burn them” (Loyola, 1666: [70]). The construction of these disturbing feelings was sometimes accompanied by physical flagellation to reinforce the imagination and mark the experience. These visualizations were aimed to construct a full bodily and material experience. They were *imagines agentes*—images that generated effects—rather than simply representations of mental and moral statuses.

The second week of exercises contrasted starkly with the first and constituted a further step in the exercitant's journey. Here he was asked to perform a series of positive contemplations such as on "The life of [the] eternal King" (Loyola, 1666: [91–98]) or on the "Nativity" (Loyola, 1666: [110–117]). He was to imagine the "fragrance and taste, the infinite sweetness and charm of the Divinity, of the soul, of its virtues, and of everything there" (Loyola, 1666: [124]). After having constructed these positive images, the exercitant was ready to meditate on the "two standards, the one of Christ . . . the other of Lucifer" (Loyola, 1666: [136]) and to finally make an election or choice. Once again, the exercitant was asked to imagine a scene for the meditation to take place. He was asked to visualize two opposite camps, one close to Jerusalem for Christ and the other close to Babylon for Lucifer, to imagine Lucifer seated on a "throne of fire and smoke, in aspect horrible and horrifying" (Loyola, 1666: [138]), and to imagine God residing in "an area which is lowly, beautiful and attractive" (Loyola, 1666: [155]). This prelude defines the conditions for an election: the exercitant finally chose God, and in this choice he found himself.

The mirroring and imagery processes prompted by practicing the exercises were always incomplete, with human deficiency and fallability the preconditions for further examinations (see Knorr Cetina, 1997). As Meyer (1986) reminded us in relation to accounting, the accounting for sins during the *Spiritual Exercises* was useful to make sense of the invisible and opaque rather than to represent what was factually visible. What constituted the glory of God (*ad maiorem Dei Gloriam*, the Jesuit motto) was left undefined and for the exercitant to discover through rhetorical practices of praising it, that is, by performing the exercises and their visual inscriptions in a search for God that unfolded indefinitely.⁴ But how could incomplete visualizations, which always showed the fallacy of the self, sustain an accountability process without causing frustration and despair in the exercitant?

The *Spiritual Exercises* as motivating ritual. The exercises supplemented the incomplete visual representations by asking the exercitant to perform a ritual that motivated him along a path that began with the self-recognition of being a sinner and ended with the possibility of the joy of salvation, as depicted in figure 5. The exercitant's work of analytic composition in *puncti* (points) reproduced the rhetorical rhythm that engages users in methods of meditation (O'Rourke Boyle, 1997: 10). Thanks to this punctuation, which marked a rhythmic progression (Barthes, 1971: 68) in which the exercitant was explicitly requested to pray "according to rhythmic measures" (Loyola, 1666 [258]), the *Spiritual Exercises* defined a sensible and convincing route for the journey the Jesuit member was asked to undertake. The exercises offered what Carruthers (1998: 266ff) defined as a liturgical *ductus*, i.e., a way, flow, movement, or orthopraxis—as in an aqueduct or as in the liturgy illustrated in figure 1—that began with the realization of being in perdition and eventually ended with the possibility of making the right choice, of finding salvation and realizing a vision of truth, i.e., a *theoria*. The exercises helped the exercitant to construct and reinforce a belief in the possibility of moral improvement and salvation.

⁴ The *Spiritual Exercises* belong to that rhetorical genre called "epideictic rhetoric," i.e., a rhetoric aimed at praising something or someone.

Figure 5. Illustration of meditation on Heaven (source: Loyola, 1666: 245).



This path (the *ductus*) was the classical rhetorical structure of “medieval and renaissance masters of choice [in which] a character [in this case the exercitant’s self] was plotted as a traveller on the path of life, confronted at cross-roads with moral decisions” (O’Rourke Boyle, 1997: 10), such as the election of the standard of God vs. that of Lucifer. Yet this journey was punctuated by invocations to look to the future; for instance, before going to bed the exercitant was asked to think about the meditations and exercises of the following day. Just as in Ignatius’s autobiography, the focus of the exercises was then not on the “conveyance of information, but on the persuasion of judgement” (O’Rourke Boyle, 1997: 3). The text of the *Spiritual Exercises* is not aimed at

representing the self but at engaging (O'Malley, 1993: 42) and training the self to become a means of judgment to praise God, whereby this God is inextricably linked to the self.

The *Spiritual Exercises* as a means of moral scrutiny. As explained by Barthes (1971: 45), the *Spiritual Exercises* prompted "a language of interrogation" with which the exercitant examined his own nature in order to construct his self through the search for an absent God, who could be made present in the liturgy of the exercises' orthopraxis. And yet being on a road to salvation is not enough for a good and wise election. The exercises state that in a good election

I ought to find myself indifferent . . . to such an extent that I am not more inclined or emotionally disposed toward taking the matter proposed rather than letting go of 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. (Loyola, 1666: [179–180])

The exercitant was asked to mediate in the double sense of being in the middle (from *medium*) and also being a medium to translate the glory of God into practical actions. He was asked to construct and inhabit a space between two opposites, such as God and Lucifer. This being in-different (i.e., in the middle of difference) could eventually lead to a choice, not imposed by an overarching logic found in the orthodoxy of sacred texts but created and reinvented purposefully through the ritual enactment of a series of methodological guidelines (the orthopraxis; Carruthers, 1998) and the use of material artifacts, such as the technology of accountability contained in the graphical "accounting for sins" depicted in figure 3. Definitions of God and of good behavior changed each time the ritual was enacted; the definition of ends and means unfolded. The *Spiritual Exercises* were a book "not to be read, but to be practiced" (de Guibert, 1964: 111). This indifference between the choice of two opposites, as discussed by Barthes (1971: 73), defines the "virtuality of the possible" that was channelled only when the construction of individual morality encountered the always-changing pragmatic purposes that the Jesuits had to satisfy when pursuing missionary, pedagogical, and economic activities.

With the understanding that praising God generates the idea of God, the significance of the exercises was "moral not empirical" (O'Rourke Boyle, 1997: 3): they prompted reflection, as in a mirror, but not representation, as in the modern sense of accuracy and isomorphism. The exercises produced images that constructed and not merely represented the morality of the self, and they prepared the self for being part of a collective enterprise. They were concerned with the production of knowledge and religious truths, and they supplemented the incompleteness of representations with a meditative structure that reinforced a belief in improvement, which took place thanks to movement along a path (the *ductus*) constructed through rhetorical practices. Going through this *ductus* was the means through which the ends were constructed, made practical, and recursively questioned.

The exercises thus comprised the four elements of medieval rhetoric identified earlier in the paper and shown in figure 2, and they led to a specific kind of knowledge: a mystical vision that was subject to continuous redefinition. These

four elements were at work in early modern accounting, too, yet have now been made invisible, working behind the scrim of economic rationality thanks to the supposedly epistemic (rather than also moral) nature of accounting as a contemporary mode of social order.

Jesuit Ordering

Accounting and recordkeeping as analytic methods of knowledge ordering. Flori's (1636) *Trattato* on accounting begins with the systematic preparation of what is needed for the organization of an accounting system, from the different categories of accounting books to the features of a single entry. This is Flori's *inventio* (inventory), in which he asks the prospective accountant to identify analytical *loci* (spaces) where entries can be made in preparation for their subsequent *dispositio* (disposition). Flori begins at a very general level, with the classification of the different orders of accounting books needed in different kinds of business, and he goes down to the level of each individual entry (see Quattrone, 2009). These books comprised daily analytical notes used, and they served subsequently to order and dispose (i.e., format) the entries in the journal and ledger. This reference to the book of notes is typical of both the Jesuit pedagogy, which asked students to take notes of oral lectures to aid memory, and of rhetorical techniques more generally, which reduce complex thoughts to short points to aid an orator's memory (see Cevoloni, 2006; Nelles, 2010).

In preparing each entry, Flori suggested a standard format that identified clearly the debtor, creditor, amount, and reason, and then the time, quantity, currency, price, and the order in which the entry needs to be written, i.e., beginning with the debtor and ending with the price (Flori, 1636: 12–13). This classification followed a classical rhetorical technique of defining the items needed to construct a sound argument, such as *who*, *what*, *why*, and *when* (see Bolzoni, 1995). It was the basis of every grammatical analysis in the *trivium*, i.e., the three subjects of humanist pedagogy: grammar, logic, and rhetoric. Flori (1636: 23) labelled this classification process the "*apparecchio del libro*," i.e., the preparation of the book for further elaboration, a term that recalls terminology used in the *Spiritual Exercises* (Loyola, 1666: 1a) in relation to memory and meditation techniques: "memory displayed the matter prepared (*apparacchiata*) for the meditation."

This initial work enabled the second step in preparing the accounting system of the Jesuit colleges. Flori titled the second part of his *Trattato* "how one has to dispose and order the Ledger for achieving the intent which one wants, that is one of knowing in every moment the state of our things, and when it were needed, giving a good account of it" (Flori, 1636: 43). The emphasis on this topical analysis makes the contents of the whole *Trattato* compatible with a schematic and visual representation in the format of a tree or hierarchy (Quattrone, 2004), which follows a decreasing level of synthesis from the general to the particular (Bolzoni, 1995).

This triumph of analysis permeated the accounting books of the various colleges of the Sicilian Province. The college was the key administrative and economic unit of the Jesuit Order, and each had various sources of income: legacies and annuity payments for the foundation of the college, as well as donations received, farms, and rents from letting houses and leasing land and

small farms (see ASP, series A and L). Each college's chart of accounts and income statements analytically accounted for these sources of income with continuity from the time the Order was founded (e.g., ASP, series AA, A, and L).

Analysis also served to organize the plethora of other recordkeeping and accountability practices that spanned regular interactions between the center of the Order and its periphery (see ARSI, I–III, VIII–XI). For example, the *Catalogi* (Catalogues; see ARSI, IV–VII) were used to establish a link between the center in Rome and the dispersed peripheries of the Order, and their first two parts consisted of what today would be called a human resource report, providing biographical information, such as name, surname, age or date of birth, place of birth, and role within the Order (e.g., ARSI, IV and VI), and an assessment of each individual member of the Order on a four-point scale (from *malus*, bad to *optimum*, excellent) along seven dimensions: ingeniousness, intellect, prudence, experience, ability to profit from studies, character, and talents. The third part of the *Catalogi* contained information about the finances of the colleges and resembled the accounting information described earlier (see, for example, ARSI IV and VI).

The second part of the *Catalogi* was called *secretus* (secret) because it did not contain the names of the members assessed, only a key to match this assessment with the names provided in the first part, which was sent separately to keep individual assessments confidential. The second part framed and analytically dissected Jesuits' souls, mapping them to the Jesuit ideal that emphasized eloquence, wisdom, and judgment (see Boswell, 2003). The seven assessment dimensions were used to diagnose, give visibility to, and classify Jesuits in categories so that each member could be allocated to a mission that required that particular mix of abilities. These reports, together with another report called *informationes* (Friedrich, 2010), specified a detailed system of classification—not of financial entries in an accounting book but of individual Jesuits, who were thus dispatched where most needed based on the objectives of changing organizational and social contexts.

Accounting and recordkeeping as composition of imageries. For Flori the obsession with the analytical dissection of a college's economic life was the precondition for composing an image of a Jesuit house in the final financial reports. If the analysis was performed well, the final synthesis would allow viewing "with a single and brief pen stroke, represented as in a most shining mirror, in the briefest sum, the whole status of the House or college" (Flori, 1636: 115).⁵ The use of the mirror metaphor is not a coincidence; it was part of that "renaissance rhetoric of the self" (O'Rourke Boyle, 1997: 3) that characterized Loyola's autobiography, the accounting for sins as described in the *Spiritual Exercises*, and the account or recount of how the college had been administered. It is a further indication that accounting entries were made not simply for representational purposes but also for composing a vision of the college, of its mission, and of a relationship between the means (economic, in this case) and the ends—the overall morality of the Jesuit mission, which needed

⁵ Here is another indication of the relationship between accounting and rhetorical techniques to aid orators, as *brevitas* (brevity) and *tractus* (stroke, sign) are two key ingredients of a good memory that needs to fixate memories in the mind through brief signs.

to be recomposed after being dissected. For Flori, analysis was not aimed at a simple dissection but at a reflection on the Jesuit body as a whole. This act of composition was also a way to reflect on how past, present, and future activities of the college were tightly linked.

Flori's emphasis on analysis led him to make notable contributions to the practice of accounting that remain today. He was, for example, the first to introduce the technique of accruals (Melis, 1947), which he explained this way:

This diligence, that is used in dividing and separating so minutely the accounts, the rubrics of the Farms, the Lands and the other fixed assets, assigning its expense to each revenue, is to be followed, as much as possible, in distinguishing all the other accounts. . . . And all of this is done for each year has its expense and its revenue, nor that of one year is confused with the revenue and expense of the other, with little honour of who administers, and the greatest loss of the Houses, and the Colleges. (Flori, 1636: 60–61)

This accounting innovation, though, was not—or at least not only—the result of a supposedly pressing need for rational administration. Flori's way of thinking, his *forma mentis*, led him to inventory, order, and dispose not only spaces but also time, which is therefore spatialized linearly and can be segmented into fully autonomous financial years. The invention of the accruals created another opportunity for the accountant to pause and “speculate” (from *speculum*, i.e., mirror in Latin) or reflect on how to distribute income accurately between present and future. Again, accounting systems and rules did not define the rational amount of that income but forced the accountant to “figure out” that amount, creating an opportunity to find a balance between the need to sustain the college economically and the overall morality of Jesuit actions.

This imaginative rather than representational function of Jesuit accounting also characterizes the extensive documentation flows between Rome and the Order's various missions (see Nelles, 2010). For instance, Juan Alfonso de Polanco, secretary to the first three leaders of the Order (O'Neill and Domínguez, 2001: 3168), provided guidelines on how missionaries should take notes in preparation for periodic reports to be sent to Rome. He asked them to reflect on the mission as a whole “as though from a very high place” so to observe how “the entire enterprise unfolds, how ground is being gained or lost . . . which things should be adopted, continued, abandoned, or changed” (Nelles, 2010: 327). In doing so, Polanco asked the missionaries to compose a balanced image of the mission, similar to what the exercitant of the *Spiritual Exercises* was asked when performing a mnemonic composition of the places in the various meditations he had to make. In the Jesuit missionary activity, taking notes “was to serve as an aid to, and not simply a record of, observation. Writing notes enabled the Jesuits to recall, visualize, and focus upon particular aspects of the experience of the mission” (Nelles, 2010: 319). Recordkeeping, writing, and visualizing were therefore ingrained in the very essence of being a Jesuit, as members of the Order were exposed both to pedagogical practices that relied on note taking and to the contemplative practice of the *Spiritual Exercises* that “placed a premium upon the visualization of the object of knowledge” (Nelles, 2010: 320) to be gained.

Accounting and recordkeeping as motivating ritual. The various activities described so far are all repetitive: accounts have to be prepared regularly and correspondence has to be sent to Rome following the rhythm defined by the *Formula Scribendi*. Flori also designed a ritual of checks for verifying the accuracy of entries made in a college's accounting books. He urged college accountants to perform a verification called the "*modo e del tempo di puntare il libro*" (Flori, 1636: 97)—the "way [or method] and the time when to punctuate the book"—and gave specific rules and procedures, including how to place the book on the desk and which hand to use in following the entries. The accountant was asked to mark firmly in his mind, and on the accounting book, the entries made and to check their validity by mirroring each entry in the journal with the correspondent in the ledger. This process was to be done with a "good practical companion, who can help us read and punctuate in the above mentioned way the Journal" (Flori, 1636: 98). This verification ritual was strictly followed in the colleges, as testified by the *puncti* (brief ticks) found in Jesuit college accounting books (e.g., ASP, I–VII), and it connects with Jesuit pedagogy in which the master was supposed to read aloud and the students to take brief notes to fix knowledge in their minds (Nelles, 2010). This ritual was also equivalent to what the *Spiritual Exercises* prescribed when the director was to read instructions to the exercitant, who was to mark passages in the construction of meditative images.⁶ If the verification was successful, then the accountant was put on a journey toward giving the final account to the *padre visitatore*, a representative of the leader of the Order. On this journey, accounting represents a map, method, way, or *ductus* that begins with making an inventory, be it of the self or of assets and liabilities, and ends with salvation, which metaphorically Flori identified with reaching a safe harbor:

Because there are so many obstacles that one goes through and encounters in the ocean of this [ongoing] concern, that without this chart we would often be in a great danger of getting lost, without knowing where we are. But, if we will have conceived of, well ordered and disposed well in our mind these accounts, which are like many instruments to steer this boat, there will not be any difficulty, which cannot be overcome with easiness and delight, to finally land in the desired port. (Flori, 1636: 46)

The same rhythm underlying the performance of the accounting procedures characterized the other recordkeeping practices as well. For instance, the *Formula Scribendi* strictly prescribed the frequency of the correspondence between the Order's periphery and its various levels of organizational hierarchy: letters had to be exchanged among Rectors, Provincials, and missions weekly, monthly, bimonthly, quarterly, annually, every three years, or "when required" depending on the hierarchical vicinity of those exchanging the correspondence (see Quattrone, 2004).⁷ The *Catalogi* (Catalogues) were the cornerstone of this

⁶ This practice is also the remnant of an aural culture, which gave predominance to hearing rather than seeing when constructing images of truth (see Clanchy, 1979). The term "auditing" comes from *audire*, i.e., "hearing" in Latin.

⁷ The Order was possibly the first religious institution that made use of the increased reliability of the postal service as an instrument of administrative coordination (Friedrich, 2007). Utilizing a network of local and global archives, the core of which was constituted by the ARSI in Rome, they purposively created an instrument of government and not just a simple repository of documentation (Lamalle, 1981–1982).

system, allowing the Rector and the Provincial to compose in writing an image of their mission and their colleges and giving them an opportunity to interrogate themselves and their companions on the morality of their conduct and the possibility of its improvement in the moment in which they had to provide an account to their direct superiors. Much as in the modern corporation, the Jesuits made communication a managerial tool (Chandler, 1977; Yates, 1989) that spanned across what today we would call organizational functions, thus ensuring organizational order across dispersed geographical spaces. This accomplishment occurred not through a search for efficiency but rather by the translation of dynamic rhetorical practices into the basis of administration.

Accounting and recordkeeping as means of moral scrutiny. In the preface of his treatise, Flori stated that accounting was a *scientia practica*, a pragmatic science (Flori, 1636, in the author's notes to the reader; see also Long, 2001: 2), the aim of which was not to establish truths but to solve problems that were always changing because the intentions that drove accounting calculations were always different. To make accounting practical meant providing a method flexible enough to be adapted to all types of circumstances, thanks to the infinite combinatory possibilities given by the segmentation and recomposition of accounts. For Flori, being a good accountant (a good *maestro razionale*, as an accountant was addressed in early-modern Italy) implied mastering a method that consisted of

preparing those accounts and rubrics, to better achieve our intention, and in the way of closing them. For if that who governs the book will not have first well-conceived in his mind, and made his own these accounts and rubrics . . . he will not be able to guide this boat to the harbour. (Flori, 1636: 46)

Thanks to this ordering process, the accountant could produce a meaningful disposition, recombining the elementary spaces represented by each individual T account in ways that created a vision "in his mind" that would help achieve the multifaceted purposes of the Jesuit missions and enterprises.

But accountants' intentions were not fixed in stone. Here the link between accounting and rhetoric is important for, as Carruthers noted (1998: 15), rhetoric's *intentio* is an attitude—that person's aims and inclinations—as well as a reflection on the moral condition of the "civic being," which is to be explored using rhetorical techniques. Accounting shares with rhetoric this method of analysis and, as much as medieval and early-modern rhetoric, is not aimed at representation but at generating a vision and a wise choice.

Following these rhetorical principles, the Jesuits designed a series of record-keeping mechanisms, coupled with a coherent system of governance, to promote the exercise of wise management. In specific accounting practices, for instance, the padlock for the college cash box required two keys (Flori, 1636: 72), one to be kept by the Procurator, who was in charge of economic affairs, and one by the Rector, who had overall responsibility for the college and its missionary, pedagogical, and religious activities. This provision ensured that every cash movement, and its record in the accounting books, could happen only after a continuous mediation and discussion of the potential uses of the funds for which the Procurator and the Rector acted as spokespersons, e.g.,

pragmatic needs related to running the college, political matters related to the Jesuit influence on the local community, and pedagogical and religious concerns. The existence of a material padlock operated by two keys allowed a continuous performance around the notion of rational and legitimated behavior when cashing and spending money.⁸ This continuous mediation around and questioning of the rationale informing the opening of the box made the Jesuit rationality an unfolding one.

As with every graphical representation, the translation of cash movements into accounting inscriptions would have reduced the multifaceted nature of the Jesuit administration to a mere financial matter, leading to an incontrovertible financial *theoria* and to unreflective actions. This unreflective representation would have deprived the Jesuit member of that indifference that characterized the Jesuit's self and made him able to exert wise judgment. Jesuits' representations, whether dealing with spiritual or financial matters, were meant to manage and not reduce the "virtuality of the possible" of Jesuit behaviors (Barthes, 1971). They were not aimed at producing matters of fact but matters of concern.⁹ This is why the Jesuits' governance created spaces and material practices for this mediation, discussion, and imagination to happen continuously. The Jesuits knew that simplicity allows action but is not a condition for exerting wise judgment.

DISCUSSION

Building on studies of late-medieval and early-modern rhetoric, I theorized unfolding rationality through the interplay of four rhetorical elements: the analytic method of knowledge ordering, the composition of imageries, motivating ritual, and means of moral scrutiny. These elements explain how the composition of rhetorical imageries created a space in which order and knowledge could be classified and reinvented through a constant process of interrogation of organizational imperatives and means to realize them. This procedural logic generated and sustained the engagement of Jesuit members in a series of routine activities that allowed the Order to achieve what contemporary organizations still struggle to attain: to endure across time and extend across space while flexibly innovating and adapting to changing contexts and circumstances.

The evidence presented in this paper illustrates how Jesuit practices of spiritual self-accountability and of administrative accounting and recordkeeping were powerful, intertwined procedures for generating order and wisdom rather than merely producing facts to represent the self, the economy, and the state of the Order. These practices were not aimed at providing answers through substantive representations but at continuously generating questions about

⁸ If the Rector had to authorize the Procurator to spend money, one key (kept by the Rector) would have sufficed. If the two keys had served the purpose of preventing theft, while breaking a padlock with one or two keys would not have made the operation more complex, forcing two keyholes or breaking two padlocks could. It is only by inserting this material solution into the various mediating mechanisms of the Jesuit administration that a mediating function of the cash box can be theorized. (Another accounting mediating solution, for instance, relates to the functioning of the accounting system of the Province; see Quattrone, 2004, for details.) I am grateful to one of the anonymous reviewers for comments on this matter.

⁹ I use here Latour's (2005) language.

God, about the self, and about the right course of action to be taken in various circumstances.

Thanks to the translation of rhetorical practices into the field of business administration, the Jesuits' rationality inextricably linked *how* social action took place (the means) to debating *why* this action took place (the ends, their *intention*). The Order therefore operated as a gigantic rhetorical machine, which made the continuous reinvention of its reason of existence one of its main features. This allowed the Jesuits to understand and stay in tune with the context in which they operated, guaranteeing their endurance across time and coordination across space. Jesuits' practices and routines supported the construction of a belief in moral improvement that ensured the repetition of the process and also continuously regenerated the rationale underpinning the Jesuit order: the Jesuit Order was thus, and operated as, a continuous Jesuit *ordering*. This is why I label their rationality as unfolding.

The historical genealogy for accounting rationality that I demonstrate in this paper is a direct response to Weber's (1956: 183) call for investigating further the genesis of modern rationality by looking into "humanistic rationalism, its ideal of life and cultural influence." This research offers insights to revisit the relationships between Protestant ethics and Western notions of modern rationality that are now taken for granted. Though this paper is not making claims on the diffusion of Jesuit accounting practices outside the Order, other historical works have illustrated how accounting developments in Italy (see Melis, 1947), among which those written by members of the Catholic Orders shine,¹⁰ influenced Dutch (ten Have, 1956),¹¹ German (Yamey, 1982), and English accounting into the modern period (see Besta, 1922: 321ff; Woolf, 1986: 131–143; Catturi, 1988).¹² These are the very same techniques that traveled across Europe and intertwined elsewhere with the same movements that I describe in this paper, e.g., Ramism (see Ong, 1958; Grafton and Jardine, 1986: 168).

The point I make in this paper is methodological and then theoretical, not only historical. The different historical genealogy proposed allowed me to theorize differently not only accounting (see Quattrone, 2009) but also rationality and logics of order (see Hallett and Ventresca, 2006). Before becoming "rationality," *ratio* did not mean "reason" but "calculation" and "account" (Goody, 1996: 12, 49ff), and it was an expression of a figurative ability to pragmatically recombine accounting *loci* (spaces) in *rationes* (schemes or ordering devices; see Carruthers, 1998: 39) to solve problems that one may encounter. A good accountant (a *maestro razionale* as in early-modern Italian) had to be able to make associations among text, images, accounts, and what they stood for in ways that would prove useful and generate wisdom. In fact, the *Libro della ragione* did not mean "'Book of Logic' but instead 'Ledger'" (Murray, 1978:

¹⁰ These members include Pacioli, a Franciscan, author of the famous *Summa*; Pietra (1586), a Benedictine, with his Ramist analytical charts; and Flori (1636), a Jesuit, credited with the invention of accruals (Melis, 1947).

¹¹ ten Have (1956) illustrated the influence of the Italian method of bookkeeping on Simon Stevin's treatise published in Dutch in 1610.

¹² A linear theory of diffusion would not be able to capture the complexities of the influences in the development of accounting. For example, the Flemish mathematician Stevin (1607), when dealing with double-entry bookkeeping, quoted the Italian Benedictine Pietra (1586) and was then quoted (along with Pietra) by Flori (1636). The circulation of accounting ideas was as complex as the circulation of goods.

205), and *Ragioneria*, in contemporary Italian, means “accounting” (see Goody, 1996: 12), showing a remnant of that medieval link between *ratio* and account that is now typically unnoticed. The rationale for these procedures is now obscured (Powell and Colyvas, 2008: 280) and has become a taken-for-granted motivating ritual (Meyer and Rowan, 1977; see also Miller and Power, 2013).

My direct use of the humanist tradition provides methodological starting points to develop this alternate account of rationality that builds on the relationships among incomplete representations, ambiguity, and the procedural nature of institutional logics of order (see March, 1987). Thanks to this alternate genealogy, I can show how the humanist influence on modes of administrative ordering, and their emphasis on visual representations as *imagines agentes* (acting images) and not as objective reproductions, made such logics procedural and not substantive. The lack of objectivity of these reproductions, and their inherent incompleteness, generated a rationality that was unfolding because it was not meant to be objectified in factual representations. This created the conditions for dynamic ordering and organizing logics. These findings offer insights on how to reassess the notion of institutional logic (Friedland and Alford, 1991) and how it has been recently mobilized in organizational theory (see Thornton, Ocasio, and Lounsbury, 2012).

Outlining a Research Agenda: Procedural Logics, Order, and Dynamism

The case of the Society of Jesus provides historical material to speculate systematically on how the logic informing Jesuit behavior is inconsistent with a substantive notion of logic, i.e., a logic with specific and fixed beliefs and assumptions. This challenges key assumptions in much work with one or more dominant logics that are internally stable and shape practice, such as religion, the state, and the market. The “Jesuit way” of governing the Order was constituted by a mixture of practices that today would be classified as religious, literary, economic, and scientific and that then represented an amalgam of knowledge-definition principles that we now call humanism. In this sense, not even religion could be seen as constituting a substantive logic informing Jesuits’ actions, as what constituted God depended on an individual process of meditation, scrutiny, discovery, and reinvention. The Jesuit way was founded in a constellation of ways of knowing rather than in a single or even hybrid logic informing organizational and individual behaviors.

These findings have implications for researchers’ conceptions of logic and respond to calls for a greater understanding of how individuals and organizations cope with institutional complexity (Dunn and Jones, 2010; Greenwood et al., 2011) through institutional practices (e.g., Anteby, 2010; Zietsma and Lawrence, 2010) that are situated and flexible. This focus on practices also extends the sources of dynamism in institutional logics (Hallett and Ventresca, 2006), institutions (Clemens, 2013), and legitimated accounts that come as “ready to wear” clothes available to individuals (Creed, Scully, and Austin, 2002). Clothes may well make the person, but they can be made in different textures, and people wear them for different purposes and with different bearings.

First, the Jesuits’ commitment to the endogenous dynamism of logics promotes an alternative to a too-instrumental and substantialist view of rationality and social order, which in turn resulted in a conception of order, logics, and

institutions based on a given set of beliefs and assumptions. Conceiving of logics as substantive implies that dynamism can emerge only as the result of some kind of competition among or recombination of such given logics (e.g., Reay and Hinings, 2009; McPherson and Sauder, 2013).

The procedural nature of Jesuits' logics of order illustrates that *how* things are done is inextricably linked to *why* they are done. Reasoning in terms of the co-production of means and ends is as important as reasoning in terms of *what* institutional logics are about, including logics of the market, democracy, the family, the state, and religion. The *how* and *why* (as well as *when* and *where* these logics are enacted) define the dimensions of late-medieval and early-modern practices of classification and invention, and they can now be coherently organized in a theoretical framework that also offers methodological coordinates to speculate on how individual, organizational, and social actions and their cross-level relationships unfold, thanks to the enactment of material imageries and practices (Meyer et al., 2013). These practices constitute and have effects across different levels at once and revitalize a notion of organizational fields as heuristic (DiMaggio and Powell, 1983) rather than as factual and categorical arrangements of institutional elements.

Second, the procedural nature of the notion of unfolding rationality calls for further research on whether this nature applies also to other notions of logics and, if it does, under which conditions and with what theoretical implications. For instance, recent work on corporate morality in the context of business education (Anteby, 2013) shows how such education operationalizes a moral pursuit rather than a moral order (see also Davis-Blake, 2015). This distinction is analogous to that made in this paper between the substantive vs. procedural nature of institutional logic. For Weber, action is social, that is, oriented with regard to others. Both distinctions pose the question of what happens to these procedures of order-seeking when operating without an orienting system (Weber, 1978), be this the Protestant ethic (Weber, 1956), Catholic faith, or the ethos of American corporate capitalism (Anteby, 2013).

The cases of business education at Harvard and of the Jesuit Order both highlight that a possible way forward is offered not by pursuing a positivist description of beliefs and assumptions but by inquiring into what is not said (i.e., silence in the case of Harvard Business School) and what is not represented (the incompleteness of Jesuit representations for moral "in-difference" and scrutiny). In other words, to rearticulate analytical building blocks of logics, such as sources of legitimacy, authority, and control (Thornton, Ocasio, and Lounsbury, 2012: 54ff), research should be methodologically inspired by a search for what cannot be categorically framed—what could be termed here as a procedural approach.

Finally, the study of unfolding rationalities promotes renewed attention to endogenous dynamism in order to theorize the contradictions that characterize organizations' emergence, development, endurance across time, and extension across space. Notions of logics have become inattentive to the places and times in which order is formed and logics operate, thus granting social actors either too much or too little agency in defining patterns of legitimated social behavior. The incumbent approach moves us further away from Friedland and Alford's (1991) critique of functional and determinist understanding of social order and legitimated behavior. It also contradicts studies that foreground how the emergence and resilience of institutional logics are characterized by

mutability, contradictions, multiplicity, and innovation (e.g., Padgett and Ansell, 1993; Clemens and Cook, 1999; Padgett and Powell, 2012).

Unfolding rationalities represent a methodological commitment to understand how individuals are always above and below the script that shapes patterns of actions, organizations, and rational administration. It is in between these levels that social order, as a contested category, is religiously sought but never fully accomplished.

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