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# **Oral-aural accounting and the management of the Jesuit Corpus**

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## **Abstract**

The roles of written and visual accounting techniques in establishing the conditions of possibility of modern management decision-making are well documented. In contrast, this paper looks beyond the ‘grammatocentric’, and analyses a practice of oral accounting - the Account of Conscience (AofC) - that begins in the sixteenth century and persists, largely unchanged, to the present day within the Society of Jesus. In this practice we see the evolution of historically relevant pastoral practices into techniques of government, which begin to resemble modern governmentality. The paper as a whole compels us to consider, more generally, oral-aural practices and their role in the construction of relationships of authority and accountability.

## **Keywords**

Oral Accounting; Account of Conscience, pastoral power, Foucault, Jesuits, history

‘Think about this therefore, and take care, not to have to repent one day of what today you shamefully allowed to be divulged. The greatest safeguard will be not to write but to learn by heart for it is impossible for writing not to end up in the public domain. I myself have never ever written on these questions there is no work by Plato and never will be. What is presently called such is by Socrates in the time of his fine youth. Farewell and obey me. As soon as you have read and reread this letter burn it’

(Plato, quoted in Foucault, 2010, p. 246-7)

## 1. Introduction

This paper analyses the historical significance of a practice of oral-aural accounting called the ‘account of conscience’ (AofC). The AofC is a practice developed by the Society of Jesus in the sixteenth century, for ‘human resource management’ and obedience mediation, which persists largely unchanged to the present day. By analyzing this practice, the paper furthers our understanding of accounting and accountability within the Society of Jesus (see also Quattrone, 2004; 2009; 2015) and further links between accounting and religious organisation are established (Duncan et al., 1999; Jacobs & Walker, 2004; Carmona & Ezzamel, 2006; Gatti & Poli, 2014). Through the study, the paper opens-up theoretical space for thinking about oral-aural accounting practices. It explores the distinctive features of ‘oral-aural’ accounting, and considers how oral accounting interacts with the textual-visual relays that have most interested accounting scholars, especially those working within Foucauldian and Actor-Network Theory approaches. The paper develops a theoretically grounded way of accommodating the oral-aural within the analysis of accounting in practice.

The Society of Jesus is known in Accounting for its written and calculative practices that were salient from its inception in the mid-sixteenth century (Quattrone, 2004, 2009,

2015). However, these practices do not tell the full story of how the organisation managed and manages the global population of Jesuit members. Alongside highly developed textual accounts and reports that relay into and out of Rome, the Society established an oral accounting practice (the AofC), grounded in the Christian pastorate, that produces truths that are not written or relayed to Rome. Rather, truths emanating from this practice are fiercely local and inform all human resource allocation decisions, where individual Jesuits should be placed within the society, in which country and type of mission. The AofC is a practice for managing a dispersed population, but it is local or ‘micro’ in character. In the context of the placement decision, oral accounts take priority over textual-visual accounts of individual character and performance, sent to the General in Rome (see Quattrone, 2004).

We ground our analysis within Foucault’s later work on pastoral power (2009), which draws attention to how truth is manifested in speech produced for another person, most obviously in the practice of confession. In understanding the pastorate, that is, how ‘some are taught to govern and others to be governed’ (Foucault, 2009, p. 151), scholars have noted a tendency in Foucauldian research to downplay local ‘micro political issues’ in the government of dispersed populations (McKinlay & Pezet, 2010). This paper is likewise concerned with the management, or governance, of a large and geographically dispersed population. Yet we argue that in Foucault’s later work, there are resources for addressing these concerns, and tracing government right down into local conversations. We can do this by focusing on the authority relations within the pastorate, and more specifically by exploring the mix of textual *and* oral practices which the Jesuits created to manage a rapidly expanding global population.

The paper begins by positioning ‘the oral’ within accounting literature. The theoretical context of the paper is then discussed. Oral accounting is, for the purposes of our paper, traced back to the Christian pastorate and the confession in particular. Drawing on

Foucault's work, we ask how speaking differs from writing, in relation to truth and power. The Society, the AoC, and our data sources, are then introduced, before the analysis section considers three main questions: (1) why is the account oral (rather than textual), (2) what are the organisational implications of the practice and (3) what are its micro-politics? The discussion and conclusion consider the theoretical implications of the study, for our understanding of the relationship between oral and written accounts, and for Foucauldian scholarship more broadly.

## **2. Accounting and ‘the oral’**

Modern accounting has a key place within regimes of authoritative calculability which are utilised by management, and within the governance of capitalist and laissez-faire economies more generally (Hopwood, 1987; Mennicken & Miller, 2012; Roberts, 1991). Different accounting techniques, such as double-entry bookkeeping, budgeting, managing by objectives, the Balanced Scorecard, and current trends for presenting ‘everything managers need to know’ via one visual ‘dashboard’ (Teller 2010), present textual and visual traces of past, present and future activity. The qualities of such representations have, over the ages, encouraged decision makers to trust that accuracy and economic and ‘moral fastidiousness’ (Aho 2005) are assured.

Yet the way accounting operates as ‘truth’ is far from straightforward. Studies that have challenged partial economicistic rationales for the use of accounting (see Hoskin & Macve 1986, 1988; Miller & O’Leary, 1987; Quattrone, 2004) and those which have analyzed how accounting data is used by managers data (Hopwood, 1972; Killian, 2010; Boland, 1993; Ahrens, 1997), have shown persuasively that seemingly technical and mundane technologies are far from ‘neutral’. Foucauldian, and Actor-Network Theory framings have been popular ways of exploring how accounting works in these terms. Studies

have shown the authority and influence of accounting techniques to be wide-ranging (Hoskin & Macve 1986, 1988; Miller & O’Leary, 1987, Neu & Graham, 2006; Walker 2008), and a central concern of this work has been inscription.

Quattrone (2009) notes there has been a ‘proliferation’ of papers with a dual focus on ‘the practical nature of accounting and on its reliance upon various forms of inscription’ (Quattrone 2009, p. 86). Corvellec et al (in press) note this ‘sustained attention to inscriptions’ as ‘accounting scholars have attended to the ability of inscriptions to permit actions at a distance’ (Corvellec et al. In press, p. 1). Robson (1992) notes that accounting’s power lies not in its accurate correspondence to economic reality, but in its ability to engender action at a distance. Informed by Latour’s work, Robson (1992) notes the qualities of accounting: mobility, stability and combinability. These qualities permit the ‘provision and maintenance of networks for the gathering, transmission and assimilation of inscriptions’ (Robson, 1992, p. 691). Such networks of inscription allow a common language which makes individuals known as part of populations and thus make multiple people and spaces calculable, knowable and governable (Miller, 1992; Neu et al 2006; Neu & Graham 2006; Mennicken & Miller 2012).

The Foucauldian focus on technologies of disciplinary power has led to the analysis of documents, practices and discourses which are part of elaborate networks of technologies, rationalities and programmes of governance which connect people, ideas and practices across space and time. Such networks have been described as part of the elucidation of the mechanisms of action at a distance. Traces of panopticism and the power of written and numerical-based performative practices have been shown to be key in managing populations through their socializing and normalizing effects. These practices are reported to operate in a vast number of contexts. Corvellec et al (in press) report that studies have explored how

inscriptions enable action across a multitude of types of distance including hierarchical, functional, temporal and spiritual.

Controlling action at distance became a real advantage for those wishing to govern distant populations and for those wishing to make the most of opportunities for national and international growth and competitive advantage by growing the scale of their operations, such as the US railroads and early modern business enterprises (Hoskin & Macve, 1988). Indeed, work organisations were transformed by the mechanisms of co-ordination and communication offered by accounting systems, from the mid-1800s (Hoskin & Macve, 1988). National discourses relating to productivity could be translated into action within workplace microsites, through the use of performance data measurement and management (Miller & O'Leary, 1987). The very idea of who workers were, and how they understood themselves, came to be influenced by the categories and numbers placed on their past, present and future performance. Beyond the workplace the accountability and self-disciplining activities of categorisation and counting have been shown to shape, for example, the Catholic Church's Counter-Reformation attempts to maintain centralised authority (Quattrone, 2004), the structuring of relationships between the Canadian State and the indigenous peoples of that territory (Neu & Graham, 2006), the shaping of the World Bank's authority through the administration of education in Latin America (Neu et al, 2006), the management of the poor (Walker, 2008), and the maintaining of gender and class relations in the domestic sphere (Walker, 1998a).

So, it is accounting specifically as written inscription of various 'truthes', that brings order and organisation to remote parts of complex networks. The life blood of the capillary system are relays of textual accounting and performance data into and out of the centre; the centre can 'act at a distance through the accounting devices' (Quattrone, 2004, p. 671). The interpersonal aspects of how the data actually gets used is less the focus of analysis in such

studies that instead map-out of the formal relays enabled by new ways of writing, grading and examining (Hoskin & Macve 1988). Within explanations, the other side of ‘powerful text’ is said to be ‘less influential speech’. Hoskin & Macve (1993) note that managerialism is ‘always about ‘action at a distance’, effected primarily through multiple forms of writing, and only secondarily through speech’ (Hoskin and Macve, 1993, p.32).

It has been argued this body of work, which prioritises inscription, has paid too little attention to local accounting, micro-politics and interpersonal aspects of governmentality. For instance, Walker (2008) does note that writing’s qualities of ‘physicality, permanence, transferability and facelessness’ (Walker, 2008, p. 456) have much to offer decision makers. He explains how such qualities made the personal dossier such an important aspect of social, as well as economic, organising, noting that ‘Texts condition, reflect and facilitate ‘relations of ruling’ and sustain structures of social organization’ (Walker, 2008, p. 456). Yet, Walker also argues that there is, in the translating of the individual into a record, a mix of influences coming through the translator and the socio-economic ‘position’ they occupy: ‘The design, content and distribution of the record are framed by institutional requirements for governing and, despite appearing neutral may conceal class, gender, and racial subtexts’ (Smith, 1990, p. 65). Simply put then, the ‘raw material’ for the construction of a ‘case’ is invariably an account offered by a subject. The transformation from personal account to objectified facticity is a discursive process involving an agent whose production of the record is potentially coloured by institutional and professional priorities. The mediating agent ensures that certain subjectivities and lived contexts are detached from the account given’ (Walker 2008, p.457).

In a similar vein, Macintosh (1994) reminds us that accounting, as a discourse, is also an act of speaking and that when analyzing discourse it is essential ‘to identify the *speaker’s...position*’ (Macintosh, 1994, p. 252 emphasis added). Some have emphasised

these local political and interpersonal aspects of speaking and listening, to highlight apparent limitations of work with a grammatocentric framing. For example, Miller's work (1990, 1992) attracted criticism from Armstrong (Armstrong, 2006, 2015) and McKinlay and Pezet (2010) have likewise critiqued work on governmentality within the accounting tradition. Kosmala & McKernan (2011) report a lack of concern with ethics in numerous Foucauldian studies within Accounting. These critiques suggest there is a tendency to overemphasise the textual, programmatic and centralising aspects of power. Even though governmentality studies look to pull together the power aspects of the macro and micro (Mennicken & Miller, 2012, p.14), others have suggested they underplay the importance of 'micro-politics' within accounting and managing.

So, Accounting has been intimately concerned with the appeal and implications of written records. As a discipline we needed to demonstrate the powerful primary qualities of our practices. Focusing on the importance of accounting as inscription is central to understanding how accounting operates. However, as we now have a nuanced account of the nature of accounting as inscription, it might be a good time to look beyond the grammatocentric. A useful next step may be to ask where is the oral-aural 'secondary' (Hoskin and Macve, 1993, p. 32), and where are oral accounts actually fundamental to systems of formal organizing. Perhaps the grammatocentric focus stymies questions about other relations to truth that exist in decision making, because accountability is not reducible to accounting (Roberts 1991). As Townley (1996) notes, 'one way of bridging this gap is to focus on what is involved in giving an account, rather than the substantive nature of what is accounted for' (Townley, 1996, p. 568).

Townley (1996) explores the importance of the confession in decision-making about human resource issues. Some disciplines such as Human Resources, Education, Law and Psychiatry are heavily reliant upon textual practices, but oral practices are also critical. The

recruitment and appraisal interview, the viva, psychotherapy, and advocacy are practices of expertise and authority that have a strong oral-aural component, underpinned by assumptions about how speaking holds subjects to truth. Historically, the Christian confession is perhaps the prime example of this, an accounting practice which, by its very essence, cannot be reduced to text. The confession is an oral-aural practice based on an assumption that the presence of another subject, who hears the account, holds the speaker to truth in a new and powerful fashion (Foucault, 1993). Whilst the scribe can conceal the truth from themselves as well as their readers, the speaker gives their account to another, and will experience the shame of deceit, and will know the truth more fully (Foucault, 1993). Exploring the place of the oral-aural in the way accounting is used more generally may be helpful in working out the specific dynamics of organization and the preferences for different types of truth within them (Roberts, 2014, p.140).

Accounting up to the 1900s is more broadly understood as a *mélange* of written and *spoken practices*. For example, Edwards (1989) briefly notes that in less literate times ‘accountability involved no more than the agent providing an oral account of the disposition of resources entrusted to him’ (Edwards, 1989, p.9) and thus the term ‘auditor’ is derived from the latin *audire*. He notes that in feudal times written text was seen as supplementary to the ‘more important spoken word’ (Edwards, 1989, p.33) as written documents could be forged. The persistence of oral practices can still be seen in the Victorian era when banks, for example, employed the practice of reading out accounts and comparing those details with the content of the balance sheet (Walker, 1998). Today a crucial aspect of auditing remains the ability to ask good questions and listen well to answers, and the practice of ‘calling over’ the accounts in audit firms is still undertaken. Indeed, without the oral-aural aspect of accounting we may feel something is missing. Bettner et al. (2010) lament, whilst discussing the tyranny of the visual in accounting today, ‘Might it be possible, though, to hear the quantified?’

It may be tempting to see oral practices as inferior to the efficiencies of written practices, but there is something about the qualities of the oral-aural relation to truth that have long been valued. This is neatly summed up in an extract from a practitioner journal in 1909 cited by Walker (1988) when discussing the merits of having oral examinations for entrance into the Scottish profession in the middle to late nineteenth century:

*'The examinations were of secondary importance and were to a great extent oral, which enabled the Examiner to bring his personal observation of the candidate into play. His judgement, therefore, rested on wider grounds than a mere report of the value per cent of a candidate's answers to certain questions put to him. Weight was attached, and rightly, to the character of the instruction he would be likely to receive in the office in which he was trained and to the intelligence shown in oral examination'* (Walker, 1988, p.138)

The oral-aural reflects the political and inter-personal in judgements. Even in an age of grammatocentrism it is not absent from decision-making. Often the enactment of performance-based decision-making is embodied and relies on other non-written information and cues, which guide how managers read written text. Malsch & Gendron (2009) note that contemporary financial practitioners look, amongst other things, at senior management bodily actions and speech when deciding on the trustworthiness of what is being promised. In working out relations of truth, power and obedience we need to systematically explore truth-telling practices beyond the portability and normalizing qualities of written text.

In the present paper, we develop the Foucauldian analytic style that has been productive in Accounting which starts, but often stops, with practices that are disciplinary and grammatocentric. In contrast, we present a theoretical approach that draws attention to a

wider variety of truth telling practices in the local or ‘micro’ context. Quattrone’s work on the Jesuits (Quattrone, 2004, 2009, 2015) illustrates the kind of contribution we have in mind. There are certainly many grammatocentric practices within the Society of Jesus. Quattrone’s studies argue textual-visual practices of writing and rating generate appropriately governable subjects who are individually obedient to God. Written reports that relay into and out of Rome, are emphasized. Practices are beautifully and persuasively described and this fits with Quattrone’s general interest in accounting as visual and textual. As early as the sixteenth century, decisions about the organization of people have been framed by an accounting logic, enabled by formal textual accounting practices that explicate individual character (Quattrone 2004). But, if decision-making involves practices of speaking and listening too, this raises questions about the type of truth associated with the oral-aural, and the relationship between speaking-listening and authority. This point has particular relevance in the case of the Jesuits, because at the time the Society was founded, a quite separate and powerful oral-aural accounting system was established and spread throughout the entire global network, the Account of Conscience.

In this section we have identified a tendency to devalue the oral-aural experience and local dynamics in some influential studies of accounting’s power as a knowledge discipline and some accounts of historical action at a distance. In explaining the place of oral-aural truth-telling in our setting, the Society of Jesus, we now explore the dynamics of pastoral power which are at the heart of the our organisation’s mission and context. We argue the argument that practices of truth-telling are made powerful according to who is allowed to speak *and* how they are heard, is an important element of the later works of Foucault (2001, 2005a, 2005b, 2009, 2012), particularly the work between 1982 and 1984 which offer the potential for theorising oral-aural accounting.

### **3. Pastoral power: speaking and listening**

The ‘grammatocentric’ focus of Accounting research has engaged Foucault’s notion of disciplinarity where writing and calculation are used to gain knowledge about and manage people through their internalisation of norms of behaviour. Foucault sees the development of disciplinary power as a central aspect of how socio-economic conduct came to be understood and governed. Pastoral power is a different and earlier set of practices, which are crucial to the way governmentality then develops from the Sixteenth century (see Foucault, 1979a, 1979b, 1982, 2009). In understanding the development of modern Europe, the pastoral power of the Christian church is key in mediating conduct via relationships of authority and obedience. In this paper, the AofC is framed as an intriguing empirical link then, between pastoral power and disciplinarity because the practice is grounded in the Christian confession but comes to target, not just individual salvation, but the governance of the whole population. In this section we briefly introduce the notion of pastoral power, and how it relies upon, and is reproduced through, techniques of speaking and listening.

Pastoral power is derived from the ways people are bound to themselves and others in relations of power and truth, as a result of how they care for themselves and others. Foucault defines Western Christian pastoral power as those ways of governing all aspects of human behaviour by the singular Shepherd (God and representatives) through the institutionalisation of Christian religion as ‘the Church’ (Foucault, 2009, p.129). It is this singular authority that characterises Christian pastoral power and this can be contrasted to pastoral practices of other societies. For example, this singular control of the pastorate differs from the imagery of ancient Greek political power where the pastoral aspects of life are seen as too minute and multiple for the State to address, such that, citing Plato, caring and guiding humanity becomes the job of various specialists: *‘Do you think that politician could lower himself, could quite simply have the time, to act like the shepherd, or the doctor, the teacher, or the*

*gymnast, and sit down beside every citizen to advise, feed and look after him?*? (Foucault, 2009, p.146). In contrast, Christian pastoral power does look to care for the souls of humanity, melding the Hebraic metaphor of the shepherd with Greco-Roman techniques of self-examination. The Shepherd wields power over the flock, rather than a territory; gathers dispersed individuals; ensures the flock's salvation, protecting them from danger and supplying 'constant, individualized and final kindness' (Foucault, 1979a, p.229). The Shepherd must render an account, 'not only of each sheep, but of all their actions, all the good or evil they are liable to do, and all that happens to them' (Foucault, 1979a, p.236); and therefore each member of the flock is required to be in a relation of total submission and obedience to the Shepherd, a relation which is transformed into a virtue. In order that all actual and 'possible material and private trespasses' (Blake, 1999, p.80) are known each member of the flock should continually reflect upon their actions and thoughts and then display self-awareness in entirety to the pastor through verbal confession.

Pastoral power was influential because it was presented as 'a power with a purpose for those on whom it is exercised, and not a purpose for some kind of superior unit like the city, territory, state or sovereign' (Foucault, 2009, p. 129).

The Society of Jesus developed a multitude of pastoral practices, through which members of the Society made themselves known, to themselves and to others, to be acting in the image of God. Some practices were textual (Quattrone 2004) whilst others were oral-aural. Intriguingly, right at the centre of a complex system of management and accounting established by 'obsessive scribes' (Quattrone 2004), we find an oral practice of which no written record is made. Within pastoral power, what does speaking accomplish, which writing does not?

Foucault (1993) addresses this question, and isolates the significance of 'the oral', in a discussion about the evolution of early confessional practices, and specifically the transition

from penance-based theatrical performances, to Monastic confession based on oral accounting; techniques that Foucault respectively names ‘exomologesis’ (‘publishing oneself’) and ‘exagoreusis’ (‘permanent verbalisation’) (Foucault, 1993; Graham, 2010).

Exomologesis is of secondary interest for this paper, because it is non-discursive. Practiced between the second and seventh century, exomologesis was a harsh form of public, quasi-theatrical, penance whereby the sinner would publicly exhibit generic, rather than individual, sinfulness. At the end of 40 days, the penitent may be found ‘dirty, emaciated...weeping and chastening their flesh’ (Taylor, 2009, p.20). Exomologesis was necessary for readmission into the faithful, it could be practiced only once, and was associated with permanent exclusions, the requirement to live abstinely and never marry (Foucault, 1993).

In exagoreusis, the public theatre of penitence is lost, and an oral component is added. The Christian is compelled to verbalize their self-examination to a spiritual director. Confession has to be an oral account; only in very limited circumstances can confession be a written text. Discussing why, Foucault draws on an illustrative account, from a fifth century text by Cassian (see Foucault, 1993, p. 219-20). This concerns a young monk called Serapion who, unable to endure fasting, steals a loaf of bread each evening, and withholds confession.

*‘Convinced by this sermon [on the necessity of being truthful], the young Serapion takes out from under his robe the bread he has stolen and shows it to everyone. Then he prostrates himself and confesses the secret of his daily meal, and then, not at the moment he showed the bread he has stolen, but at the very moment when he confesses, verbally confesses, the secret of his daily meal...a light seems to tear itself away from his body and cross the room, in spreading a disgusting smell of sulphur’*

(Foucault, 1993, p. 219, emphasis added).

Critical then, is not the theatrical way the bread is revealed, or even the spiritual directors knowledge of Serapion's sinful acts, rather it is the act of verbalisation itself which, 'by its own mechanics', makes the truth appear (Foucault, 1993, p.219). The difference between good and evil is manifest most powerfully in speech; 'evil [thoughts] cannot be referred to without difficulty' (Foucault, 1993). The speaker's blushes, evasions and hesitations reveal, to themselves and others, the truth or falsity of their actions.

The hearer's role is central; verbalisation as exorcism is only effective if made in the presence of another (Taylor, 2009, p.23). Here Foucault draws again on Cassian, and his three metaphors for the recipient of the confession: as the 'miller' (who sorts the grain to separate the bad), the 'military officer' (who sorts soldiers in term of their capacity) or the 'moneychanger' (who tests each coin for its authenticity) (Foucault, 1993, p.217-19). The recipient of the confession acts as the 'miller', sorting and separating thoughts that are illusionary from those that are true. Only 'when speaking in the presence of another does one experience the difficulty of admitting to shameful thoughts and thus realize the extent of their shamefulness and untruth' (Taylor, 2009, p.23). In written text, the individual assumes the position of the miller to themselves; or better the 'stock keeper' (Foucault, 1993) who tallies-up an account of all their own actions. So long as Serapion only thought or wrote about his forbidden bread, he could rationalise the act and be 'convinced of the temptation of his flesh and of the devil...but the shame caused by speaking of the stolen bread...in the presence of his spiritual director shed light on the origin of Serapion's thoughts and desires in a way that could no longer be denied' (Taylor, 2009, p.24). Truth is apparent, and shame is experienced, because talk propels action, immediately and powerfully, into the intersubjective realm.

So, oral accounts may have a particular mechanics. They may enable those in authority to recognise they have been apprised of something authentic and are making decisions from the best possible position. From an inquisitorial point of view, there may be

something compelling in the act of oral truth that aids judgment. There is the possibility of respect for the teller; those receiving the account may believe other possible accounts are less representative of the truth. With this possibility of being heard, however, is also the possibility of being ignored and silenced. The AofC appears in this context of pastoral power and the concern to produce the most authentic truths in order to govern and save one and all. We turn now to a more detailed consideration of the Society of Jesus and then the AofC in order to elaborate the significance of the dynamics we have introduced in this section.

#### **4. The Jesuits: A brief introduction**

The Society of Jesus appears at an interesting time in respect of governance and truth-telling. Coming out of a period of counter-revolution within the Christian pastorate and positioned in an era where radical changes in how truth was understood to reveal God's will (through developments in science) the Society of Jesus was caught-up in a Western world where the problem of 'conduct' had intensified (Foucault, 2009, p.230). The importance of maintaining hierarchical obedience was a central aspect of their existence as a Catholic entity at this time (Quattrone, 2009). The conduct of the Jesuits and their influence on the conduct of others was at the heart of the Jesuits' apostolic mission which was to be practiced on a global scale and this international mission was a central aspect of their enactment of Christian pastoral power.

The Jesuits were founded in 1540 by Saint Ignatius of Loyola, and enacted a decisive break with previous religious orders (O'Malley, 1993; Alden, 1996; Francis, 1950; Moulin, 1964). Authors who have emphasised religious institutions in the development of management and accounting (Kieser, 1987; Burrell, 1987; Swanson and Gardner, 1988; Duncan et al., 1999; Rost et al., 2010; Bigoni & Funnell, 2014) have tended to consider the Benedictine order, where obedience is manifest through adherence to a system of complete

discipline, based upon written rules. Activities are defined and allocated to times and punishments for transgressions are codified.

The animating ‘ethic’ of the Benedictine order was almost entirely non-modern or traditionalistic (Weber, 2001 [1930], p. 30). For the Abbott as the head of the monastery, the major problems were integration into local markets and the negotiation of local politics (Van Engen, 1986, p. 275). They would strive for stability. Once achieved, the majority of Benedictine monasteries could expect a very long, unchanging and leisurely life lasting many centuries (Kieser, 1987, p.111; Rost et al., 2010, p. 102). Whilst Benedictine monasticism was ‘overwhelmingly a local affair’ (Van Engen, 1986, p. 275), there is evidence of nascent ‘external governance’ (Rost et al., 2010, p. 102-3), practiced through visitations; infrequent economic audits and attempts to assess the well-being of the community using interviews and questionnaires (Bigoni & Funnell, 2014).

It is only in the sixteenth century that a new outward focusing orientation develops from within the religious orders of the Catholic Church. If the Cistercians were the first ‘effective international organization’ (Southern, 1976, p. 224) the Jesuits were the first global organisation (Clossey, 2008). Jesuit missions soon stretched across Europe to China, Japan, North and South America. For the Jesuits, the orientation is outwards rather than inwards; order is realised through the enactment of practices rather than adherence to rules; the logic is expansion rather than stability; the central problems are co-ordination and control across a global network, rather than local adaptation.

The structure of the Society (figure one) is simple, facilitated by detailed and sophisticated governance practices. The Jesuits adopt a hierarchy based upon regions or ‘Provinces’. The General of the Society is elected for life and appoints the line of command, namely the Provincials (who run the provinces) and the Superiors/Rectors (at house or

college level). Superiors and members report to the Provincial, the Provincial reports to the General.



Figure 1. The Origins of the Jesuit House (c.1620, woodcut, Herzog August Bibliothek)

To themselves, the corpus is represented as a tree growing upwards, out of the founder Ignatius. The branches are Provinces and the leaves represent the basic units of work, the House, College or Mission. These units of work were thoroughly embedded in society; Jesuits were not removed from society by the walls of a Monastery. Ensuring the salvation of others required Jesuits to engage in social activities: notably, missionary, educational, and

economic works, but also theatre and dance (Quattrone, 2004, p.654). Jesuits did not adopt the practice of regular imposed and extreme forms of physical penitence; they did not organize their day along the communal praying of liturgical hours; were not supposed to pray or sing together; they would not wear a monastic habit, but dressed according to where they were living (O’Malley, 1993). These innovations freed the Jesuits geographically, granting them the ability to move anywhere in the world, so as to be available for any mission that the Provincial required (O’Malley, 1993). Compared to the Benedictine or Cistercian orders then, the Jesuits were distinctive because people, and not just material goods and money, circulated throughout the system. By 1615, the Society’s 13,000 members were spread across 372 colleges and 123 residences worldwide.

In the context of an apostolic international mission, and a hierarchical Catholic Church, accounting practices developed to address two main problems: how to make conduct ‘at a distance’ visible to Rome and where to ‘place’ Jesuits within the global network. Crudely, we argue the first was addressed primarily through inscription. From Quattrone’s (2004, 2009) work we know the Jesuits developed extensive relays of correspondence back and forth to Rome; ‘250 letters in a few days only’ responded Ignatius in 1542 (in Quattrone, 2004, p. 667). Through these relays, Rome becomes well understood as a ‘centre of calculation’ (Latour 1987), where the General’s authority is enacted through a preference for writing: ‘the medium through which accounting information is produced, constructed, stored, retrieved and performed’ is the material or virtual book (Quattrone, 2009, p. 89). Through accounting practices initially concerned with the profane, become utilised as sacred techniques, which tally-up ‘sins’ and ‘good deeds’. The second problem, the matter of deciding where to place individual members of the Society, was resolved primarily through quasi-confessional, formally unaccountable, talk.

## **5. Research approach and data sources**

This paper is the product of research stretching over seven years. It draws on historical primary sources, secondary sources, interviews and field notes. The work involved interviewing Jesuits in seven European countries; interviewing Jesuit scholars, in Europe and North and South America; visiting over thirty Jesuit houses across Europe; extensive work in Jesuit archives, for example, in London and in the Vatican.

Reference to the AoC emerged first during initial interviews conducted to explore the Society's governance mechanisms. The importance given to the practice was striking. Textual traces of this oral-aural practice were then investigated, working through archives in Madrid, London and the Vatican. Here, the main sources were: (1) the Jesuit Constitutions (Ganss, 1970), (2) letters by Ignatius of Loyola's, Jerome Nadal's and Juan de Polanco's, from the collection *Monumenta Historica Societatis Iesu*, (3) lectures delivered by Jerome Nadal in Portugal and Spain on the Jesuit Constitutions (see Nadal, 2011), (4) letters from 20th and 21st century Generals of the Jesuits, from the collection *Acta Romana* (AR), available in the archives in London and in the Vatican, (5) the Jesuit General Congregation Decrees (Padberg et al. 1994). A range of *ad hoc* primary sources were also consulted, which did not have the objective of explaining the AoC, but in which the practice is mentioned. An overview of these sources is available in appendix one.

Alongside primary and secondary sources, interviews were conducted. The purpose of these was to test our emerging interpretation of the form, function and importance of the practice. The Account of Conscience is not an easy practice to research through oral-aural accounts. It is bound to same canonical framework as the Confession (Sánchez-Girón, 2007). The Superior who receives the AoC cannot share what he has heard. The penalty is damnation. We had to tread carefully. To request an interview on this topic, in writing, would be quite inapposite. We pursued the practice indirectly. First, whenever a Jesuit was

interviewed more broadly about the governance of the Society, their availability to speak on the AoC was raised. In those circumstances, Jesuits would often discuss the practice. Thirty one interviews were undertaken between 2008 and 2015. Second, when the lead author undertook ethnographic fieldwork, visiting a number of European Jesuit houses, numerous opportunities arose, for example as people were preparing food, to discuss the AoC, often late into the night.

How Jesuits talk about the AoC, and how the researcher hears and responds to these accounts, cannot be separated from the practice itself. Hence, we were never permitted to record these interviews, and soon learnt not to ask. During the conversations, written notes were not taken; notes were made retrospectively, for our consumption only. Moreover, the discussions themselves had an enigmatic quality. Each individual Jesuits could only talk in very general terms about the AoC at the level of practice. They could not invoke specific examples or details. Likewise, we cannot disclose our notes, or even rudimentary information, such as who we interviewed, the roles they occupied, or even in which European countries interviews took place. We cannot transform their oral-aural accounts into our text. Our method is in a curious reciprocal relationship to the practice. We are the provincial (who travels to hear oral accounts); the reader is the general (who has to trust the Provincials knowledge).

## **6. The Account of Conscience**

The account of conscience represents an innovation within the Christian pastorate, of the kind Foucault alludes to numerous times, but never empirically locates (Foucault, 1982, 2009). In it, an oral practice that targets individual salvation, the confession, is remade into an organisational practice that is used to govern a geographically dispersed population.

The Society of Jesus accepted medieval theological arguments about the centrality of oral confession to a priest. Any person that ‘committed a serious sin and, if a confessor was available, had not confessed it, was damned’ (O’Malley, 1993, p. 137). In the Society, ‘confession’ is manifest in diverse practices: liturgical confession of sin at the start of mass; the confession of sin to an individual priest regarding the concealment of sin; confession of one’s whole life, in the context of the spiritual exercises (O’Malley, 1993, p. 137). But, drawing on the confession, they innovated developing an entirely new technique, the AofC. As a technique of power, the AofC draws heavily on the confession, and the requirement of the Shepherd to have complete knowledge of each individual sheep (Blake, 1999, p. 80). Like the confession, it is private, oral, and confidential. But new features are added, and existing ones removed, to establish a quasi-managerial practice that targets, not individual salvation, but the governance of the whole Society. It is on this basis that we suggest the AofC has a wider relevance for how we understand the ‘genealogy of pastoral power’ (Golder, 2007, p.167).

The Jesuit’s founder Ignatius, with the help of his adviser within the Society, Polanco, created the Account of Conscience. The AoC is described in *The Constitutions of the Society of Jesus* which were approved at the first General Congregation in 1558 and which in translated form are still used today. It takes the form of an oral account given annually, at which the individual discusses the trajectory of their whole life with the Provincial. The fact that the Provincial, the regional authority, is the hearer of the account is critical. The Jesuits are often presented as a simple hierarchy, governed from Rome. But in fact there were, and still are, ‘two struts of Jesuit leadership’ (D’Souza, 2005). The General is fixed geographically in Rome and receives textual relays; the Provincial is permanently in motion, and receives oral accounts from all professed Jesuits within their province.

The initial reference to the AofC, in the founding Constitutions of the Society (Constitutions, §91), grounds the practice very firmly within the Pastorate as described by Foucault (1993). Hence, below, the phrase ‘guide them better into the paths of the Lord’ (Constitutions, §91), directly refers to individual salvation.

*‘...we consider it to be of great and even extraordinary importance in his Divine Majesty that the superiors should have a complete understanding of the subjects, that by means of this knowledge they may be able to direct and govern them better, and while caring for them guide them better into the paths of the Lord.’* (Constitutions, §91)

But straightaway, there is a clear innovation too. As previously mentioned, pastoral power is ‘a power with a purpose for those on whom it is exercised, and *not* a purpose for some kind of superior unit like the city, territory, state or sovereign’ (Foucault, 2009, p. 129, emphasis added). Above, we see the AofC is not just pastoral. It is concerned with salvation *and* with problems of governing the population. The practice is linked to the Jesuit’s organisational mission and specifically to the problem of knowing where to place members of the Society.

*‘Likewise, the more thoroughly they are aware of the interior and exterior affairs of their subjects, with so much greater diligence, love, and care will they be able to help the subjects and to guard their souls from the various difficulties and dangers which might occur later on. Later, in conformity with our profession and manner of proceeding, we must always be ready to travel about in various parts of the world, on all occasions when the supreme pontiff or our immediate superior orders us.*

*Therefore, to proceed without error in such missions, or in sending some persons and not others, or some for one task and others for different ones, it is not only highly but even supremely important that the superior have complete knowledge of the inclinations and motions of those who are in his charge, and to what defects or sins*

*they have been or are more moved and inclined; so that thus he may direct them better, without placing them beyond the measure of their capacity in dangers or labours greater than they could in our Lord endure with a spirit of love; and also so that the superior, while keeping to himself what he learns in secret, may be better able to organize and arrange what is expedient for the whole body of the Society.*

(Constitutions, §92)

The AofC is thus an extremely good and clear empirical illustration of the conceptual transition that Foucault (2009) alludes to, as pastoral power comes to target, not just individual salvation, but problems of government and management.

Paragraphs §93 through §97 of the Constitutions explain how the AofC is performed. The Provincial starts building knowledge of the subject before he joins the Society. Then, the account is given annually or more often should either party deem that necessary. Paragraph §97 refers to the ‘formed’ Jesuits (‘professed’ or ‘post-probation’) and states:

*The formed coadjutors and professed, when they find themselves in a place where they are under obedience to a superior of the Society, should give him an account of their conscience every year, or more often if the superior thinks they ought to, in the manner stated and commencing from the last which they gave, and so forth.*

This practice of disclosure is noted as being ‘in secret’ (Constitutions, §97).

A single annual discussion lasting several hours may seem a fairly inconsequential investment of time and effort for the individual Jesuit. But for the Provincial, at the Society’s peak, this was a phenomenal undertaking. The administrative and financial scale of the endeavour was absolutely vast, occupying the majority of the work undertaken by the Society’s Provincials. The provincial was always on the move. For example, in Flandro-Belgica, which roughly corresponds to modern-day Belgium, ‘we see the provincial bouncing

back and forth from house to house with often no more than a couple of days rest' (Friedrich, 2009, p. 23).

## **7. Analysis of the Account of Conscience**

### *7.1 Why an oral-aural practice? The shortcomings of text*

The AofC is an oral-aural practice for a number of organisational and epistemological reasons. Firstly there were some very practical issues with the efficiency of textual relays of information. As we have mentioned, to understand how the Jesuit's addressed the problem of distance (Law, 1987), the creation of an 'unrivalled network of administrative correspondence' (Friedrich, 2009, p.3) is often stressed (Quattrone, 2004, p.668). As Polanco states: 'If we observe constantly what is happening in different regions of the world, we will be able to focus on the crucial problems and attend to them in a special way' (Polanco to the Society, July 17, 1547).

Whilst Quattrone (2004) is right to stress the quantity of written text arriving into Rome, the practical and epistemological problems with written correspondence were very apparent to the Jesuits in the sixteenth century. From the start, the use of paper was a controversial decision that required 'careful conceptualization' (Friedrich, 2008, p.546). Resistance to written correspondence was widespread, for example, with the Spanish Jesuit Juan de Mariana 'calling for the burning of all papers' (Friedrich, 2008, p.546). The fact that text 'endures' and is 'difficult to obfuscate' (Ezzamel, 2009), was not always welcomed.

Text was also inefficient at that stage; correspondence could be massively delayed. Friedrich (2009) reports that correspondence would routinely arrive illegible and in tatters. For long periods senders would not know whether correspondence had been received, recipients whether correspondence had been sent. In one case European superiors were keen

to publish letters received from missions in Japan; which in the Sixteenth Century could take up to five years to arrive (Costa, 1998). A Jesuit visitor in Japan, Valignano, acting on behalf of the General, demands they withhold publication of certain letters because he found they were a ‘blunt’ and inaccurate accounting. His response to Rome, written and sent from Japan on the 5th of September 1579, arrives in Rome three years after the letter was posted and therefore is too late to block publication in Germany (Costa, 1998, p.98).

There were further questions about authenticity; how far authors could be relied upon to paint an accurate picture. Friedrich (2009) notes that through textual reporting ‘Rome could only know what individual authors wanted it to know’ (Friedrich, 2009, p. 22). That Rome recognized the limits of correspondence is clear. One solution was a kind of conscious redundancy, namely ‘the systematic production of multiple sources of information on the same topic’ (Friedrich, 2009, p. 22), what Sargiacomo (2009, p.237) terms ‘joint (that is *in solidum*) documentary accountability’. A second was simple duplication; sending multiple copies of the same correspondence on different merchant ships. This was widely practiced for correspondence to and from Rome.

An alternative was to use practices underpinned by a different logic, that of the ‘eyewitness’ rather than the ‘scribe’. One such practice, which compensates for the inability of written correspondence to solve ‘the problem of distance’ (Law, 1987), was the ‘visitation’ (Brockey, 2014), which Nadal introduced into the Society in the sixteenth century. In light of any suspicions, the General in Rome could demand a ‘visitor’ attend a house or mission to extract first-hand knowledge of activities therein. The visitor would then orally account for what they had seen directly to the General.

This is where the AofC becomes relevant, for the AofC would take place in the house or mission of the individual Jesuit. The Provincial would travel to ‘visit’ the professed, rather than the other way around. Marking their presence in the lives of the professed, the Provincial

commanded a room in each house, for their use only. The requirement to produce an annual AofC meant the Provincial was always on the move; the majority of their year was spent travelling on this activity. They were a ‘perpetual eyewitness’ (Friedrich, 2009, p. 24), the General’s ‘eyes and ears’; the ‘Provincial was very well informed by first-hand impressions...the most important pillar of Rome’s multi-perspective panoptism’ (Friedrich, 2009, p. 24).

So, alongside Quattrone’s account of ‘textual panoptism’ (Quattrone, 2004, p. 666), based on the formal accounting system of the society, additional panoptic practices were present from the beginning, based upon distrust of textual relays and the, assumed to be, more accurate and inquisitorial gaze of the visitor.

### *6.2 Why an oral-aural practice? Seeking different knowledge*

The type of knowledge produced by the AofC is important in understanding why it commands a central position within the Society. The AofC aims to produce in-depth knowledge, which contrasts with ‘reductive’ (Quattrone 2004, p.670) methodical assessments sent in written reports to Rome, such as the *Catalogus Secundus* which rated individuals on a four-point scale across numerous personal qualities. Quattrone argues through such methodical assessments the General is able to ‘see’ individual Jesuits with respect to increasingly standardised categories ‘without any pressing need to visit them’, he was able to ‘act at a distance through the accounting devices’ (Quattrone, 2004, p.671). Yet, as we have already seen, the Jesuits did not confuse written and eyewitness accounts. Reports did not have the status of simple proxies for truth for them. This affected the type of decisions that could be made by the centre and the type made locally.

Correspondence to Rome *would* create an image of each Province, allowing the General and his advisers to make various decisions centrally that could not be contested; such

as whether to send a Visitor, issue a letter with detailed instructions or replace a Provincial. Likewise, when it came to financial matters, the centre's 'guidelines' were to be followed. However for the important task of deciding where to place members of the Society to do God's work, different ways of knowing the subject were required. This tension was evident from the beginning and persists into the late modern period. Hence, at the 31st General Congregation held in May 1965, the AofC is rendered as the opposite of a formal textual-visual report of the kind relayed to Rome.

'The religious, for his part, should try to make himself known, with his gifts and limitations, his desires, difficulties, and ideas, through continuing, confiding, familiar and candid, colloquy, about which the superior is held to strict secrecy. In this way an account of conscience is obtained which is sincere and open in form, *and not reduced to a formal, periodic inquiry* about actions already performed' (Gill, 1977, p. 255, emphasis added)

Whilst the Society's grammatical practices aimed to 'reduce the space' (Townley, 1993a, p. 526) between the General and each individual member via text, regional practices were altogether more expansive via extensive speaking and listening.

Evidence of its exclusively oral character is very widespread. In a letter addressed to Francis of Borgia in December 1554, for example, Polanco addressed the recipient's request to have his AofC heard. But Francis' supervisor was the General, who was in Rome, whilst Francis was in Spain. Polanco quips, the AofC would only be possible were the 'Angel's to carry the messages to Rome'. The impossibility of 'textualising' the AofC is evident. The AofC was understood by the Jesuits to access knowledge which could not be reduced to a textual grid and sent to Rome.

Speaking and listening were critical because of the type of knowledge the Provincial sought. The AofC is not able to absolve sin but rather seeks knowledge about the individuals ‘inclinations and motions’. In theological terms, ‘inclinations and motions’ refer to ‘existential knowledge’ (Rahner, 1964), self-evident knowledge pertaining to an individual’s everyday relationship with God, for example, the fact they find God in the performance of an educational role, rather than some other activity. Preferences arising from existential knowledge are not in and of themselves sinful and they are not considered to derive immediately from God. The AofC is designed to help discern the characteristics of each member, so the Provincial can resolve an organisational problem, where to place them. Knowing one member has a proclivity for scholarly activity can be compared against another member’s proclivity for clerical work. Likewise, unexpected knowledge about the individual - the geographical whereabouts of the individual’s family and friends or particular idiosyncratic tastes and preferences – can be accessed, allowing the Provincial to make an informed decision.

In these terms, the Account of Conscience is not directed at ‘self-formation’ (Townley, 1995); it does not aim to ‘improve’ the individual. It is not a practice of ‘self-awareness’ (Townley, 1995) either, which Foucault equates with ‘renunciation’, a refusal of what we are. The AofC is positioned such that it is meant to be comparatively benign. The Provincial is instructed to listen and discuss, without quarrel, the subject’s lengthy account. Only later does the individual learn whether their wishes have been judged to be in accordance with God’s will.

So, the AofC is forward looking. It is not concerned with knowledge about the sinful character of actions already performed, but with the ability of Jesuits to perform future actions; how they conceive their future self, and this is difficult to codify in text.

The knowledge produced within the AofC was understood to be inextricably linked to, and inseparable from, the accounting practice itself. The grounding of the AofC in the Christian confession is again evident. As we have mentioned, the truths developed through Christian confession hinge on the speaker-listener relationship (Foucault, 1993). The individual can only assuredly distinguish truth from falsity through dialogue with another (Foucault, 1993). The AofC maintains this commitment to the relationship between speech, truth and the discernment of God's will.

'...both the superior who sends and the companion who is sent gain assurance that the mission really is God's will if it is preceded by the dialogue that is the account of conscience' (Gill, 1977)

The practice is oral then, not simply because textual accounts would be reductive, partial, and most likely lost, read or ruined in transit; but because textual accounting cannot assuredly reveal the movements of the individual's soul. This kind of truth is inextricably linked to dialogue and oral accounting. It emerges, not from the mind of the Jesuit, but through the accounting practice itself.

### *6.3 The impact of the oral-aural on power relations*

The AofC demands each Jesuit gives an account of themselves to a hierarchical superior. This creates a need to consider how they should produce 'genuine' dialogue, that dwells equally on the good and the bad, to a hierarchical superior. From the sixteenth century, there have been efforts to clarify how the dialogue should proceed. These debates have failed to produce codified rules. Gill (1977), a Jesuit who surveyed Provincials in the USA, notes that only 'rough guidelines' can be discerned in their practice. Fascinatingly, and in stark contrast

to other practices within the Society, such as the spiritual exercises, the AofC remains a learnt and tacit accomplishment, and one that is therefore very dependent on the local combination of people facing each other in this speaker-listener dyad.

The practicing of the AofC is positioned as something that should not invoke the ‘language of interrogation’, which Barthes (1989 [1971]) argues is central to all practices established by Ignatius, such that ‘finally every practice is prepared and determined: To do this or to do that’ (Barthes, 1989 [1971], p.48). In the way it is framed, the account runs exactly counter to this logic. At the 31st and 32nd General Congregations it was stated Provincials should be non-confrontational. The ‘ability to listen and hear what thoughts and desires the holy spirit is generating within the hearts of their subjects is one of the essential requirements of an effective Jesuit superior’ (Gill, 1977, p. 255); who should display ‘openness of spirit and ease of dialogue’ (31st General Congregation, 1965). At the level of speech exchange; ‘the superior is not supposed to interrogate the Jesuit’ (*‘ni convertir la cuenta en un interrogatorio’*) (Sanchez-Giron, 2013a, p.524). The argument is not that the practice is benign, or somehow outside power. Foucault suggests that the transformative and caring aspects of pastoral power were historically one of subjection:

‘Western man is individualized through the pastorate....and inculcates in him the truth of a dogma at the very moment it extorts from him the secret of his inner truth. Identity, subjection, interiority: the individualization of Western man throughout the long millennium of the Christian pastorate was carried out at the price of subjectivity: By subjectivation’ (Foucault, 2009, p.231).

Rather, as Rotsaert (2009, p. 28) notes, ‘the whole vision of Ignatius on apostolic obedience stands or falls by the way Jesuits live out this account of conscious. Apostolic obedience is grounded in mutual trust’.

Indeed the importance of getting this uncodified practice ‘right’ is central to producing one of the core qualities of the pastoral relationship namely unquestioning obedience to God, via the unquestioning acceptance of the mission given by the Provincial. The Provincial’s decision is ultimately unaccountable at the level of formal practices as his reasoning is a matter between him and God alone.

Local ‘micro-political’ tensions and possible problems are evident here. The way Provincials handle this relationship over time will affect the quality of trust and indeed whether obedience is unquestioning. The oral-aural nature of this practice highlights the importance of respect and trust in how people are listened to, in maintaining the value of such means of producing organisational truth. Obedience has been a matter of discussion within the Society in contemporary times, and as D’Souza (2005) notes, the way the Provincial acts upon their hearing of the account (the way they listen) is a complex situation:

The fact that the Provincial has received the account of conscience places him in a very difficult situation and makes it hard for him to take executive decisions about transfers against the will of the Jesuit, deny a permission, request or take disciplinary action. Should the Jesuit consider these decisions as unfair, unjust, or simply wrong, his negative attitude will breed resentment, may result in breaking off relations with the Superior, or even spreading gossip and rumours against the Provincial among the brethren and not infrequently even among outside ‘supporters’ (D’Souza, 2005, p. 3)

The AoC draws our attention not only to the power-relations between speaker and listener, but also to the organisational distribution of power between the centre and local actors. Through the practice the Provincials would know more about, and influence more

than anyone, including the General, the actual functioning of Jesuit missions and houses. Given their creation of a simple obedience-based hierarchy, underpinned by the development of an unparalleled network of correspondence, which gave the General an apparent ‘informational dominance’ (Friedrich, 2009, p. 22), it is easy to imagine the Society as a centralised machine. Understood this way, the Provincial’s role is limited to implementing policy such as ‘the Provincial’s main concern was to ensure that the directives received from Rome were implemented in the various Colleges of the Province. He made periodic visits to the Colleges or sent an assistant to perform this task and to check the accounting books of each college under his jurisdiction’ (Quattrone, 2004, p. 665).

Yet, as our earlier description has demonstrated, the provincial’s role was much more significant than this. Unlike the territorial heads (Executioners and Captains) described by Sargiacomo (2009), in a study of conduct within the sixteenth century Justice Offices of Abruzzo, or the ‘Superintendents of Divisions’ described by Hoskin and Macve (1988, p.58), the Provincials were much more than passive conduits of information, within a system of total accountability. Quite the reverse in fact, their main task being to elicit in-depth oral, and not just financial, accounts. In contrast to Rome’s ‘absolute dependence on written reports, the provincial was a perpetual eyewitness...a moving centre’ rather than an isolated fixed point (Friedrich, 2009, p. 23).

Through their travels, the Provincial would edit and control the flow of local written information from the province to Rome – they would compile the *litterae annue*, the catalogues and the *informations* (Friedrich, 2009, p. 24). Around these actions there was discretion, and much that Rome could not see. In practice, Rome was in fact almost completely reliant, for its apparent ‘informational dominance’, upon the regions and the Provincials. Rome was often ‘hardly more than a hub for regional and local information. Rome knew of this dependence and tried at least to control the local production of

information as much as possible by applying standardizing media technologies like forms and questionnaires', however 'if provinces boycotted or manipulated letter writing or if wars prohibited information from reaching Rome, the central curia quickly became paralyzed and the dangers of disintegration grew rapidly' (Friedrich, 2009, p. 22).

More potently even, from their travels, the provincial would accumulate an unrivalled body of qualitative information pertaining to all Jesuits via the AoC. The web of knowledge created by the AoC cannot be underestimated. One account will bleed into another, making relevant the conduct of other Jesuits, and the functioning of other houses. The practice is cumulative and inductive. It reveals intersections and insights that will be available only to the provincial and which will appear significant only at their discretion.

## **Discussion**

This paper has presented a novel analysis of decision-making within the Society of Jesus, which places limits on the idea of 'action at a distance', within the Society and perhaps more broadly. We have highlighted the historical significance of the AoC as a proto-disciplinary practice bridging the pastoral and disciplinary modes of governance.

Our study complements and builds upon Quattrone's (2004, 2009, 2015) work. Quattrone (2004) is clearly aware the written accounting records he analyzes are 'only the visible traces' (Quattrone, 2004, p.647) of hierarchical structure. We have considered a practice which leaves fewer visible traces, but is nevertheless central to the management of the global *corpus*, and the obedience of each individual Jesuit. We have linked talk and governance, through the notion of pastoral power. Pastoral power is seen by Foucault as the 'permanent intervention in everyday conduct (*conduite*), in the management of lives, as well as in goods, wealth and things' (Foucault, **date**, p.154). For the Jesuits the decision about where to place each individual member is at the heart of managing the lives, goods, wealth

and things of the Society. By making ‘good’ decisions that utilize the relative strengths and inclinations of each member, the word of God is more likely to be effectively spread as those individuals become constructive members of particular locales.

Central to the theoretical contribution of the paper is forging the link between accounting and pastoral power (**see also** REFs). Foucault explores the pastorate as ‘the art by which some people were taught the government of others, and others were taught to let themselves be governed’ (Foucault, 2009, p. 151). We have considered the AoC as an example of the art of governing and being governed. At an interpersonal level, for all members of the Society there is both a right and an obligation to speak about themselves and their skills and inclinations in the context of management/governance. At the level of governance, the amount of senior management time given to the AofC is remarkable. By 1770 the Society had approximately 24,000 members, organised across the globe in 42 Provinces, each with just one Provincial, tasked with taking all the Accounts within their region. For the Provincial with their seniority comes the right and obligation to listen to the account of all Jesuits within their care, for the Jesuit there is an obligation to listen and accept the reasoning of the Provincial, who’s knowledge of the province and of God’s will cannot be challenged. In the case of the AoC then, being governed means being obliged to have voice, to govern means to listen.

In understanding how the Society as a whole operates, it is imperative that the AoC is considered alongside other accounting techniques. We now consider how our study complements and contrasts with Quattrone’s work, to explore how it might highlight aspects of management which a grammaticalocentric focus leaves unexplored.

As a whole, our study has relevance for the distinction between the sacred and profane within accounting scholarship. Early work, such as Laughlin’s (1988) account of the functioning of the Church of England, engaged Durkheim’s distinction: ‘Accounting was

seen as part of the profane world and, as such, its use in the Church was viewed as an unwanted intervention into the world of the sacred' (Carmona and Ezzamel, 2006, p. 119). An important contribution of Quattrone's (2004) study of the Jesuits was to challenge this explanation of accounting's role within religion. Quattrone (2004) showed how accounting techniques 'travel' in the other direction, from the profane world of commerce, to the sacred context of the Church. Accounting techniques are adapted to 'tally-up' sins and organize practices of self-examination. In our paper we have considered the allocation of labour resources, rather than financial accounting, but we also find this distinction between the sacred and the profane problematic. Whilst Quattrone (2004) notes translation from the profane to the sacred; we note movement in the other direction. A sacred technique (the confession) is transformed into a technique of governance. The movement is not absolute, in our study or in Quattrone's (2004). Rather, what we see are aspects of religious practice evolving to address the governance of a 'superior unit' (Foucault, 2009, p. 129); the problem of where best to place individuals within a global population.

More specifically, our paper has emphasized oral-aural accounting over inscription. The value of accounting as inscription is linked to the problem of managing large scale, geographically dispersed organizations, a central innovation in management and accounting from the 19<sup>th</sup> century (**Hoskin, Miller REFS**). Moreover, writing, grading and examining practices that relate to the management of human performance have been hugely significant for the constitution of subjects and the establishment of power-knowledge relationships within populations (Hoskin & Macve 1993). Such technologies permit distant controllers to influence behavior whilst remaining remote, and ambiguously accountable for material changes (**Miller REF**). Talk is deemed 'secondary' to the primary status of grammatocentric practices (Hoskin & Macve, 1993, p.32). Quattrone (2004) shows that well before the nineteenth century, in the Society of Jesus, textual devices were already important in the

constitution of the individual Jesuit, as they mapped their performance over time in respect of the *Spiritual Exercises* (2004 p.657): a process Quattrone refers to as ‘accounting for sins’ and ‘accounting for God’ (Quattrone 2004, p.659). He suggests that “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” (Quattrone 2004, p.660). He concludes that:

“Accounting for the soul’, along with ‘accounting for sins’ of the Spiritual Exercises and the ‘accounting for the 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)” (pp. 670-671).

Quattrone emphasizes the textual-visual for theoretical and pragmatic reasons (Quattrone 2015). This makes perfect sense given the need to continue elucidating the nature of accounting in this context. Our analysis of the oral practices of the Society seems a useful supplement and counter-point. We can see from Quattrone’s work that the Society is clearly driven by textual practices as a way of ordering life and accountability. However grammatical centrism is not always the primary mode of management. Oral accounts about the potential for human performance were central to the running of the Society. They informed decisions taken in the regions, to benefit the whole society. Just as the value of accounting as inscription can be demonstrated as far back as the mid sixteenth century, so too we see the importance of oral-aural practices for the governance of populations.

Key actors within the society were attentive to the different truth and knowledge claims associated with textual and oral-aural practices. The General, for example, did not understand textual reports as simple proxies for direct observation or truth. The General could not straightforwardly ‘see’ individual Jesuits ‘through the accounting devices’ (Quattrone, 2004, p.671). Practically and philosophically, textual reports were understood to access a different, less reliable and essentially reductive, type of knowledge about the individual Jesuit and their abilities and inclinations. We do not wish to suggest these written practices are not important, far from it. They are central to the spiritual development of the individual Jesuit. Rather we see our paper as elaborating Quattrone’s (2015) remark that there is in fact a ‘constellation of ways of knowing’ in the organization (Quattrone, 2015, p.436). The Society divides-out its problems. It is reliant on formal grammatocentric practices for individual spiritual development, the assessment of performance, and to reinforce Rome’s authority in the local region. It deploys oral-aural practices to access individual inclinations and proclivities, for obedience mediation, and to ensure God’s work is done in the locale through wise decision-making.

Our account runs somewhat counter to the idea the Jesuits formed a simple centralized hierarchy. In the case of the Jesuits, textual-visual accounting techniques could be better understood as defensive responses, which recognise Rome’s ‘fragility’ within an information network dominated by the ‘regional perspective’ (Friedrich, 2009, p.22). The visitation, the creation of ‘standardizing media technologies’, and the practice of ‘redundancy’, are all suggestive of a central agency that is somewhat nervous, and recognises effective government cannot be based on textual reports, which may reveal only what regional authors ‘want [Rome] to know’ (Friedrich, 2009, p.22). When the AofC is considered, it becomes clearer still that Provincials are not passive functionaries. The effectiveness of the Society hinged, not just on policy emanating from Rome, but also upon

effective decision-making about the allocation of human resources within an expanding global network. These decisions were based on a very different kind of knowledge, elicited through a pastoral practice of talking and listening, within a close long running relationship, framed as the benign guidance of the Shepard.

Thinking more broadly, it is intriguing that our focus on the regions revealed the centrality of oral-aural accounting. A lack of attention to local details has led some to criticise Foucauldian approaches; their seeming lack of engagement with micro-politics and ethics. The organizational intermediary (such as the Provincial) has, perhaps, been secondary in Foucauldian analysis, where practices rather than particular people, tend to be centre-stage. In our case, the Provincial is a powerful decision-maker with a complicated set of accountability relationships to God, the General and to individual Jesuits. The challenge here is to consider how this focus on the local, the intermediary and the interplay of different types of veracity, might help us understand how accounting is employed to shape organizational truths.

In this regard, Foucauldian analysis may seem a little stuck in its efforts to understand ‘accounting in its organizational context’ which ‘has and continues to prove much more difficult than was at first imagined’ (Roberts, 2014, p.140). Moving forward we suggest that Foucault’s work in 1982-84 may provide a source for grounding research that more systematically grasps the consequences and character of local oral-aural practices, and how these work alongside inscription in the governance of remote populations.

Whilst some of Foucault’s later work, such as the notion of ‘technologies of the self’, has been incorporated into Accounting (McPhail, 1999; MacLullich, 2003; Kosmala & McKernan, 2011) key aspects of the later Foucault have not (Mennicken & Miller, 2015) and our study responds to this, for example by making links between accounting and Foucault’s work on truth telling. In his final lectures Foucault draws attention to the inter-personal aspects of how we tell the truth. As part of this analysis he explores the role of listening and

speaking, as well as reading and writing. He considers the form practices take to be crucial in understanding how truth, subjectivity and power interrelate. The last lectures extend the potential for understanding how rationalities, programmes and technologies of governance – the staples of action at a distance - operate at the micro level by specifically asking how those systems are animated by the particular ways we tell the truth and understand ourselves to be telling and listening to the truth.

Foucault (1984, p.5) explains that throughout the ages the practices of telling the truth about oneself always relied on the presence of others, this is not peculiar to the practice of Christian confession. As part of the practices of verediction for Greek philosophers (Ancient), for example, there was the importance of correct practices of silence, listening and reading and writing (Foucault 2005). With regards to listening, the pitfalls of the ‘chatterbox’ are described (Foucault, 2005, p.342), who does not consider the meaning of what is pouring into and immediately out of his head. The skill involved in giving attention to what is being said includes advice about appropriate posture. The notion of *parrhesia*, loosely translated as ‘fearless speech’ or speaking truth to power, likewise draws attention to local practices of speaking and listening (Weiskopf & Willmott, 2013). Foucault described his work in this period as the study of ‘alethurgic forms’ (Foucault, 2012, p. 3) because it focuses on the transformative act, how truth is manifested and we are manifested as truth tellers located in relationships of truth-telling (Foucault, 2012, p. 3). Just as our work has pointed out the importance of speaking and listening, a more general focus on Foucault’s work in 1982-84 might provide a stimulus to ask how speaking and listening play an important part in the way accounting is used at all levels of organisations? Exploring who is allowed to speak as part of the decision-making, what questions they are allowed to ask, and indeed if anyone is listening, are central to understanding how accounting works *in practice* (Roberts 2014).

Speaking-listening is often private and, by design, unaccountable. The power of talk is

bound-up with this, along with the centrality of active ‘listening’, a long neglected aspect of regimes of truth and power generally (Fiumara 1990). Fiumara (1990) notes ‘although the formative value of critical questioning is extolled, Tommaso remarked one century ago that ‘Even when many people *hear* criticism, few *listen* to it’ (Fiumara, 1990, p. 29). Therefore the role of dialogue is likely to be central in working out how accounting practices enable and constrain opportunities.

## Conclusion

Quattrone (2015) observes the Jesuits have a procedural rather than substantive system of management and this accounts for their continued success. The AofC is a good example of a general governance practice with no formally prescribed content. But, there is also little by way of procedure and this hasn’t changed over approximately half a millenia. The AofC positions each individual member of the Society in a ‘continuing, confiding, familiar and candid, colloquy’ (Gill, 1977, p. 255) with the Society’s senior management, but the nature of that conversation is almost entirely a local accomplishment. How remarkable then, that an apparently highly centralized and hierarchical organization, that functions through finely honed procedures and rigorous standardised textual relays should have, at its very centre, a locally devolved, largely unspecified, oral-aural accounting practice of which no written record is made. This apparent paradox has theoretical implications. It highlights a need to understand and theorise truth telling within organisations, distinguishing settings that prioritise the veracity of textual over oral accounts (and vice-versa). We have argued this represents one plausible way in which studies might bridge tensions within Accounting research, between local (interpersonal issues, ethics, micro politics) and more programmatic (government, normalisation, practice) concerns. By exploring modes of veridiction we can perhaps interweave these ‘levels’ of interest. In this way the work on alethurgic forms has a

contribution to make in further enhancing the integration of the macro and micro in Foucauldian studies of accounting in practice.

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## **Methodology**

This paper is the product of research stretching over seven years. Three main forms of data were collected: historical primary sources, secondary sources and interviews. The work involved interviewing Jesuits in seven European countries; interviewing Jesuit scholars, in Europe and in both North and South America; visiting over thirty Jesuit houses across Europe; extensive work in Jesuit archives, for example, in London and in the Vatican.

We first became aware of the AoC during an initial set of open interviews conducted to explore historical origins of the Society’s governance mechanisms. We were immediately struck by the centrality of the practice, within these accounts. The oral-aural character of the practice stood out, because it contrasted with what is known about the Society in published

work and secondary sources. The Account of Conscience became one of our central interests early on.

We began by searching for textual traces of this oral-aural practice, working through the archives in Madrid, London and the Vatican. Our main sources were: (1) the Jesuit Constitutions, for which we followed Ganss' (1970) English translation, (2) Ignatius of Loyola's, Jerome Nadal's and Juan de Polanco's letters, which are part of the collection *Monumenta Historica Societatis Iesu* (MHSI), published by the *Archivum Romanum Societatis Iesu* (Vatican), (3) lectures delivered by Jerome Nadal in Portugal and Spain on the Jesuit Constitutions, using the 2011 translation of these sources into contemporary Spanish by Sebastià (see Nadal, 2011), (4) letters from 20th and 21st century Generals of the Jesuits, which can be found in the collection known as *Acta Romana* (AR), available in the archives in London and in the Vatican, (5) the Jesuit General Congregation Decrees (we use Padberg et al. 1994), together with the Constitutions' Complementary Norms and (6) lastly we analysed a variety of *ad hoc* of primary sources, which did not have the objective of explaining the AoC, but in which the practice is referred to nonetheless.

One challenge related to language use and translation. Hence, in the letters, we looked for references to the AoC in Spanish. In 16th century Spanish, the AoC is referred to as '*cuenta de conciencia*' (in a letter from Jerome Nadal to General Diego Lainez, 4th May 1561), '*razon de la conciencia*' (in a letter from Jerome Nadal to General Diego Lainez, 13th July 1561), '*dar parte de su conscientia*' (in a document '*Summa Rerum Quae ab Ignation Procurari Debent*', in the MHSI *Polanci Complementa*, Vol 1), '*comunicarle sus conciencias*' (in a letter from Juan de Polanco to all the Jesuits on the 20th July 1559). Similarly, analysing the lectures delivered by Jerome Nadal in Portugal and Spain on the Jesuit Constitutions, we relied upon the 2011 edition and translation of these sources into contemporary Spanish by Sebastià (see Nadal, 2011).

We worked to establish the validity and credibility of our primary sources (Howell & Prevenier, 2001; Lipartito, 2014). To establish the validity of our primary sources, their pertinence for our research, we considered the authorship of the documents, their targeted audience and the context in which they were produced (Donnelly and Norton, 2011). Materials from Ignatius of Loyola, the founder, were an obvious choice; Juan de Polanco and Jerome Nadal were chosen because extant historiography places them as the most important members of the 16th century Jesuits, after Ignatius of Loyola (Bangert & McCoog, 1992; O'Malley, 1993; Castro, 2013). The letters of Loyola, Polanco and Nadal are therefore acutely relevant primary sources for understand the emergence and establishment of the Jesuits' governance mechanisms, as they were tasked with making these a reality. The letters and documents produced by Loyola, Polanco and Nadal shared the same audience and a similar context: they were addressed to the Jesuits, explaining the reasons behind some of the Jesuits' most emblematic practices (O'Malley, 1993).

We also gathered secondary sources. Issues of translation and language use once more arose. For example, the existence of a monastic practice, namely the 'manifestation of conscience', posed problems. The manifestation of conscience is usually framed in contrast with the confession (Arruñada, 2009) and relates to the manifestation of one's conscience for the purposes of spiritual direction (Foucault, 2009). The manifestation of conscience is a practice of spiritual direction in which the recipient is the pastor (Foucault, 2009), in contrast the AoC has a broader organizational function and the recipient is the Superior. However, when dealing with both primary and secondary sources these practices are often confused, semantically and substantively. Arruñada (2009) speaks about the manifestation of conscience as a monastic practice forbidden in the 19th century by the Vatican (Arruñada, 2009: 19), but fails to acknowledge the only exception to the Vatican's ban, the Jesuits' AoC (Knowles, 1966; Sánchez-Girón, 2007). This illustrates a general pattern, that the AoC is not

well known outside the Society. As such, all the secondary sources we considered were produced by Jesuits.

Finally, alongside the primary and secondary sources, we conducted interviews. The purpose of these was limited to testing our interpretation of the form, function and importance of the practice. The Account of Conscience is not an easy practice to discuss with Jesuits. After all, it is bound to same canonical framework as the Confession (Sánchez-Girón, 2007). The Superior who receives the AoC cannot share what he has heard. To request an interview on this topic, in writing, would be quite inapposite. It would reveal a lack of cultural understanding. We pursued the practice indirectly. First, whenever a Jesuit was interviewed for other explicit purposes, their availability to speak about the AoC was checked, by making an oral request. In those circumstances, Jesuits would often speak about the AoC. We conducted 31 interviews, between 2008 and 2015. Second, when the lead author undertook ethnographic fieldwork, visiting a number of European Jesuit houses, numerous opportunities arose, for example as people were preparing food, to discuss the AoC, often late into the night.

How Jesuits talk about the AoC during these interactions, and how we are able to describe about our methods, are shaped by the practice itself. Hence, we were never permitted to record the interviews, and soon learnt not to ask. During the conversations, we did not take written notes. This would also have been frowned upon. The discussions had an enigmatic quality. Each individual Jesuits could only talk in very general terms about the AoC. They could not invoke specific examples. Likewise, we are unable to disclose notes that relate to specific interviews, or even rudimentary information about our methods, such as who we interviewed, the roles they occupied, or even in which European countries the interviews took place. The researchers are the provincial; the reader is the general. We have

acquired local knowledge via an oral-aural practice, which we cannot disclose, other than in enigmatic terms.

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As noted earlier the oral confession is well recognised as a tool of spirituality and power in the Church. The detailed and witnessed expulsion of that which is dangerous from the individual was a key aspect of pastoral power. Through the oral practice of confession individuals worked towards salvation by learning how to present accounts of

themselves that would satisfy the requirements of the receiver of the account who was acting in the name of God.

The confession is not the only way of manifesting and creating goodness and godliness.

Indeed research in Accounting has turned to other aspects of life in religious organisations in order to explore this. Although a focus on Accounting within religious organisation has been noted as a relatively under-researched area (Carmona and Ezzamel, 2006), there have been various moves to address this (Kieser, 1987; Burrell, 1987; Swanson & Gardner, 1988; Quattrone, 2004; Duncan et al., 1999; Rost et al., 2010; Bigoni & Funnell, 2014). In addition to understanding accounting as an unwelcome aspect of religious life (e.g. Laughlin 1988) in some contexts accounting practices have also been highlighted as key in achieving spiritual goals. For example, being ‘good’ and ‘honest’ can be revealed through accounting techniques, enshrined in regulations formulated in the sixteenth century Council of Trent (Alvarez-Dardet et al., 2006). Indeed accounting practices have been named as central, but not sole, influences enabling the development of the Pope’s power post 1592 (Gatti and Poli, 2014). More recently, the use of devices that allow communities to account for their money and time to each other has been noted in the Iona Community (Jacobs and Walker, 2004).

One methodological challenge related to language use and translation. Hence, in the letters, we looked for references to the AoC in Spanish and in 16th century Spanish, the AoC is referred to as ‘cuenta de conciencia’ (in a letter from Jerome Nadal to General Diego Lainez, 4th May 1561), ‘razon de la conciencia’ (in a letter from Jerome Nadal to General Diego Lainez, 13th July 1561), ‘dar parte de su conscientia’ (in a document ‘Summa Rerum Quae ab Ignation Procurari Debent’, in the MHSI Polanci Complementa, Vol 1), ‘comunicarle sus conciencias’ (in a letter from Juan de Polanco to all the Jesuits on the 20th July 1559). Similarly, analysing the lectures delivered by

Jerome Nadal in Portugal and Spain on the Jesuit Constitutions, we relied upon the 2011 edition and translation of these sources into contemporary Spanish by Sebastià (see Nadal, 2011).

We also gathered secondary sources. Issues of translation and language use once more arose. For example, the existence of a monastic practice, namely the ‘manifestation of conscience’, posed problems. The manifestation of conscience is usually framed in contrast with the confession (Arruñada, 2009) and relates to the manifestation of one’s conscience for the purposes of spiritual direction (Foucault, 2009). The manifestation of conscience is a practice of spiritual direction in which the recipient is the pastor (Foucault, 2009), in contrast the AoC has a broader organizational function and the recipient is the Superior. However, when dealing with both primary and secondary sources these practices are often confused, semantically and substantively. Arruñada (2009) speaks about the manifestation of conscience as a monastic practice forbidden in the 19th century by the Vatican (Arruñada, 2009: 19), but fails to acknowledge the only exception to the Vatican’s ban, the Jesuits’ AofC (Knowles, 1966; Sánchez-Girón, 2007). This illustrates a general pattern, that the AoC is not well known outside the Society. As such, all the secondary sources we considered were produced by Jesuits.