

Power relations and the accounting system in the Archbishop's Seminary of Siena (1666-1690)

Power relations and the accounting system

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When local power resists central power

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Abstract

Purpose – Accounting can affect and determine power relations. Previous studies have emphasized how accounting has been used by “central” powers; less is known from the perspective of “local” power and its capacity to resist and protect its interests. The purpose of this paper is to investigate the relationship between the Archbishop's Seminary of Siena (ASS) (local) and Roman ecclesiastic institutions (central). This study contributes to filling the existing gap in the literature regarding how accounting could be used as a tool for deception in local/central power relations.

Design/methodology/approach – The research methodology is based on a case study and archival research. The ASS case study was analyzed through its archive, made up for the most part of accounting books. As to the approach adopted, the authors used the Foucault framework to observe power relations in order to identify possible ways in which accounting can be employed as a factor of deception.

Findings – Power relations between the ASS and Roman ecclesiastic institutions were maintained through a system of reporting that limited the influence of the ecclesiastical power of Rome over the Seminary's administration and control. The relationship thus runs contrary to the findings in previous studies. The accounting system was managed as a factor of deception in favor of local interests and the limitation of central ecclesiastic power.

Research limitations/implications – This study contributes to enhancing the existing literature on governmentality, proposing a different perspective in which power relations are based on the use of accounting. The Foucauldian approach demonstrates its validity, even though the power relations under consideration have the unusual feature of occurring within the context of religious institutions.

Originality/value – This study on the ASS has allowed the identification of two relevant points: the local/central dichotomy is consistent with the logic of power relations as theorized by Foucault, even in cases where it highlights the role of a local power in limiting the flow of information to a central one; and the ASS accounting system was used as a factor of deception.

Keywords Governmentality, Seminary accounting system, Accounting as a factor of deception, Deputies of Balia, Power relations

Paper type Case study

1. Introduction

The history of the Church is a relevant and fertile research area that can contribute to understanding a fundamental cultural dimension of many societies and countries (Southern, 1970). There are a number of different ways of tracing the complex history of the Church and the clergy, one of which is to examine the accounting systems that characterized ecclesiastic institutions in the seventeenth century. Another much more interesting approach is to address the question of whether said accounting systems can tell us something about the “power relations” within Church hierarchies, and particularly between central and local powers. Although the history of the administration of various Dioceses, parishes, monasteries, abbeys and seminaries is interesting in itself, recent



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studies have emphasized how the Church and its institutions could represent a relevant opportunity to investigate and analyze power relations within a specific ecclesiastic institution, or between the Church and other political powers (Bracci *et al.*, 2010; Madonna *et al.*, 2014; Gatti and Poli, 2014; Bigoni and Funnell, 2015). This literature highlights how accounting systems were designed and managed to give central authority significant control over local authorities.

A Foucauldian approach has been adopted to demonstrate the existence of such power relations in different contexts and time periods, such as the Ottoman Empire in the nineteenth century (Yayla, 2011), the University of Ferrara in the eighteenth century (Madonna *et al.*, 2014), the issuing of the *Pro commissa* Papal Bull in the sixteenth century (Gatti and Poli, 2014), or relations between priests and Bishops in the fifteenth century (Bigoni, and Funnell, 2015). The relationship between accounting and power is relevant and has been strongly rooted in the literature since the seminal contributions of Hopwood (Hopwood, 1983, 1990; Hopwood and Miller, 1994), and can be viewed from two different points of view: the first assumes that power relations have an impact on accounting systems and their role and mechanisms; the second is based on the idea that accounting and its rules and practices could affect and determine power relations (Mennicken and Miller, 2012, pp. 10-19).

The literature mentioned above emphasizes how accounting was used by a central power (e.g. the Pope or the Sultan) as a tool to control the weaker party in power relations, but less (in fact, almost nothing) has been said about the reactions of the local power, and whether the local power found ways to resist and to protect its own interests through management of the accounting system. Research has so far failed to explore the perspective of the weaker side in power relations, and the practices they adopted to manage this relationship by “using” the accounting system. The idea that accounting could be used to modify the hierarchical arrangement of power is a particularly important one. On this basis, the Foucauldian idea of accounting as a factor of deception and the concept of power relations provide the framework adopted in this study (Foucault, 2009; Hoskin, 2017).

Therefore, the main motivation for our study is to contribute to better understanding of the perspective of the weaker sides in power relations in order to fill the gap in existing literature regarding how accounting could be used as a tool for deception within an organization marked by a structure of “control from a distance.” In such organizations, accounting is a tool for exercising hierarchical power. Finally, we would add that this study offers another voice in the growing debate on religion-focused accounting history research. On the basis of these motivations, we have analyzed the particular case of the Archbishop’s Seminary of Siena (ASS) during its first 24 years of activity. The ASS has a cultural background influenced by the strong sense of independence that had characterized the Siense community, its Municipality and the Republic of Siena dating back to the fourteenth century (Chittolini, 1989; Barzanti *et al.*, 1995). Throughout the city’s history, this sense of independence has molded the community’s relationships with various powers (political and/or religious). These characteristics contributed to bringing about the establishment of a Seminary originally intended to serve local community needs. Local needs also determined reactions to a plan to merge the local Seminary with the Diocese’s Seminary.

In our case study, we investigate the use of the ASS accounting system as a means to handle the relationship between local (Siense) and central (Roman) ecclesiastic powers. In particular, we aim to detect whether the “direction” of power relations was consistent with existing Foucauldian literature. This study contributes to the literature in the field by proposing a different perspective, in which power relations are based on the use of an accounting system as a tool of local power to limit the information given to the Roman Church. We consider this to be consistent with the Foucauldian approach, although said power comes from the weaker side of the power relationship.

The structure of this study is as follows: after the introduction, in Section 2, we develop a critical literature review on ecclesiastic accounting and its political function in terms of Foucault's theoretical framework, placing particular emphasis on the Church's organizational structure, and specifically on that of the Seminary. Sections 3 briefly traces the history of the development of Seminaries after the Council of Trent 1563 (Sangalli, 2003). In Section 4, the focus is on the case study: the history of the ASS from its foundation through its first 24 years of activity (1666-1690). The "narrative form" seems particularly suited for analyzing the use of accounting as a means to handle power relations (Funnell, 1996; Burchell, *et al.*, 1991; Guthrie and Parker, 1991; Carnegie and Napier, 1996). From our archival research, several markers of power relations emerge, which are highlighted, in Section 5, through the analysis of ASS accounting registers and records. Section 6 includes discussion of the preliminary findings in terms of the Foucauldian concept of power relations and the idea of accounting as a factor of deception. The final section is devoted to concluding remarks, limitations and future developments.

2. Logics of governmentality and accounting

Among the various studies published on recent trends in the accounting history literature, Baños-Sánchez Matamoros and Gutiérrez Hidalgo (2010, p. 141) highlighted twenty-first century patterns and movements. As to the patterns, the authors make an interesting conclusion regarding the distribution of publications, underscoring the even distribution across the public, private and religious sectors, especially in scientific journals published in Latin countries. The latter topic is a relevant area within the sphere of studies on accounting practices. In particular, Cinquini *et al.* (2008) have a special focus on the study of Cathedrals and Seminaries and their accounting systems in Italy.

This study aims to contribute to the development of the Foucauldian approach to the "architecture of power" (Bracci *et al.*, 2010; Gatti and Poli, 2014; Madonna *et al.*, 2014; Bigoni and Funnell, 2015) within the ecclesiastic context and institutions such as the ASS, with regard to their power relations in particular. Numerous contributions have demonstrated the social and political nature of accounting and how it is able to create an "architecture of power" (Foucault, 1979, 1982; Stewart, 1992). Central to this is an understanding of power; as Foucault (2009) says, "power in terms of the set of mechanisms and procedures that have the role or function and theme, even when they are unsuccessful, of securing power" (p. 2). Foucault adds that power "is not a naked fact, an institutional right, nor is it a structure which holds out or is smashed." In his thinking, power "is elaborated, transformed, organized; it endows itself with processes which are more or less adjusted to the situation" (Foucault, 1982, p. 792). This literature brings us to the notion of "governmentality." According to Foucault (1991, p. 102), "governmentality" means:

The ensemble formed by institutions, procedures, analyses and reflections, the calculations and tactics that allow the exercise of this very specific albeit complex form of power, which has as its target population, as its principal form of knowledge political economy, and as its essential technical means apparatuses of security (Definition 1).

The tendency which, over a long period and throughout the West, has steadily led towards the pre-eminence over all other forms (sovereignty, discipline, etc.) of this type of power which may be termed government, resulting, on the one hand, in formation of a whole series of specific governmental apparatuses, and, on the other, in the development of a whole complex of *savoirs* (Definition 2).

The process, or rather the result of the process, through which the state of justice of the Middle Ages, transformed into the administrative state during the fifteenth and sixteenth centuries, gradually becomes "governmentalized" (Definition 3).

Springing from these definitions, increasing debate has arisen and has led to the development of a research area called "governmentality studies." While there has been

debate over its precise definition (Burchell *et al.*, 1991; Dean, 1999; Senellart, 2009; Mennicken and Miller, 2012; Hoskin, 2017), “governmentality” is generally described in the literature in terms of the mentalities, rationalities and techniques through which subjects are controlled or governed. As far as Foucault’s first definition of governmentality is concerned, several previous studies have investigated, in particular, its relationship with accounting practices (Madonna *et al.*, 2014; Bigoni and Funnell, 2015, p. 163). Moreover, the relationship between governmentality and accounting is an accounting history touchstone (Boland, 1987; Miller and O’Leary, 1987). In this framework, accounting reflects the power of government. Latour (1987) has studied the connection between governmentality and disciplinary power, and this relationship in the accounting literature has been defined as “action at a distance” (Sargiacomo, 2009). In Foucault (1991, p. 93), the power of governmentality refers to “the right disposition of things, arranged so as to lead to convenient end.” Moreover, if “one governs things” – “one” meaning an individual or organization that exercises the power of government – he/it defines the rules of administration, including functions and techniques of control (Foucault, 1991, p. 95). These techniques include accounting as a means at the disposition of administrators governing an organization. Accounting serves internal powers: it has to be suitable for establishing and maintaining the prevailing mentality of government within the organization. From this point of view, accounting, as a mechanism of government, is able to affect or, better, to regulate the behavior of the decision makers within the organization.

In keeping with the concept of power relations (Foucault, 1982), accounting could be considered a “malleable” tool for implementing the governmentality logic. Several studies have focused on the power relations between people and the State, and others have addressed power relations in organizations, or highlighted the role of experts in fostering governmental policies (Bigoni and Funnell, 2015, p. 163; Stacchezzini, 2012; Neu, 2000; Neu and Graham, 2006; Dean, 1999). This is also consistent with Foucault’s idea of power, which implies an internal dynamism related to power relations that is “a mode of action upon actions.” In this respect, Foucault adds that “power relations are rooted deep in the social nexus, [...] to live in society is to live in such a way that action upon actions is possible – and in fact ongoing” (Foucault, 1982, p. 791).

As underlined in the introduction, this study aims to augment the literature on the relationship between accounting and power by adopting the perspective of the weaker sides in this relationship and considering accounting as a factor of deception (e.g. using accounting as a form of resistance and a means to protect the interests of local authorities). Although this is consistent with several studies underpinned by the Foucauldian approach, our research is based on a different and less-studied perspective. We have also chosen the particular context of a religious institution that operated in the seventeenth century. Previous studies have been published on the relationship between accounting changes and governmentality practices, but in all of these cases, the direction of the power relations was central-to-local. This was the case of the study proposed by Yayla (2011) on the Ottoman Empire in the nineteenth century, which explored the relationship between accounting changes and governmentality practices: based on an analysis of accounting changes under Sultan Suleyman Waqf in 1826, the author showed how accounting and accountability techniques were used to make people calculable in the organizational space of the Islamic State. Therefore, accounting was a useful tool for centralising power. Similarly, but in a Catholic context, Madonna *et al.* (2014) used accounting as a tool of power/control in the relationship between the Papal State and Italian Universities in the eighteenth century, referring to the specific case of the University of Ferrara. The detailed supervision of education through the accounting system was an efficient tool to monitor Christian morality.

Bigoni and Funnell (2015) examined the use of accounting in the fifteenth century as a governing technology that allowed Bishops to control Dioceses and priests. The Reform

introduced by Pope Eugenius IV represents a case of governmentality in which accounting contributed significantly to the assertion of the Bishops' pastoral power over the conduct of priests in each Dioceses. Gatti and Poli (2014) found that the accounting system played a similar role in the modern Papal State. With the issuing of the *Pro commissa* Bull in 1592, the Pope succeeded in concentrating and centralizing political power, thus converting Papal territories into an absolute State. As the Authors assert, accounting was used as a technology of government. The 1598 devolution of the Dukedom of Ferrara to the Papal State provides another case study focusing on how this institutional change affected a local organization (Saint Anna's Hospital), further confirming the role of the accounting system as a governing tool (Bracci *et al.*, 2010).

The above studies indicate a process of centralization within the Catholic Church, where accounting systems were used as a tool to meet the Roman Church's need to control local religious institutions. Little or nothing is known from the point of view of local powers regarding this trend, as this perspective is not covered in the literature (this is thus a gap to fill). In this specific regard, our study aims to highlight the reaction of a local religious institution, the ASS, to the merger imposed by the Roman central power of the two pre-existing Seminaries. Hence, the following research questions were formulated: What power relationships were maintained and bolstered by the governance and organizational structure of the ASS? And in light of this, what was the ASS accounting system like? How did the accounting system allow the ASS to handle power relations (both internal and external to the Seminary)? Our investigation is intended to address these questions.

As we will clarify in Sections 3 and 4, the event linked to the birth of the ASS is connected to the diverging interests of the Seminary of San Desiderio and the Seminary of the "Congregazione di Sacri Chiodi." The former Seminary was an expression of the Archbishop's and the Roman Church's power, while the latter represented the local interests of the community of Siena. The definition of the accounting system suggests a sort of adaptation that defended the interests of maintaining the huge locally created network of gainful properties, while eluding the influence of the powers of the Roman Church that might have impoverished it.

3. Background to the origins of the seminary

In order to understand the historical relevance of the ASS, some brief considerations of the general history of the clergy of the Catholic Church (Guasco, 2001; Sangalli, 2003) should be noted. In the thousand-year history of the Catholic Church, the issue of clergy education had always constituted a delicate issue and was, in the first centuries of Christianity, regarded as a means of building the "apostolic community." Some manuscripts, dating back to 813 AC, in addition to mentioning Emperor Charlemagne's orders, stated that the role of schools or seminaries was to educate students through the holy scripture. Hence, the role of the Archdeacon in charge of these Schools was strengthened. Later on, specifically in the second half of the eleventh century, there was a significant growth of Schools established to educate members of the clergy, due mainly to the spread of monasticism and scholastic institutes connected to monasteries. The great religious Orders were being established, and began to flourish during that period, and the papacy reacted by seeking to centralise its power. This development coincided with the Gregorian Reforms, which caused a split between "lay religious organizations" and "clergy orders."

The procuring of funds to educate the clergy became an important issue at that time. According to the ecclesiastical hierarchy, there was a danger that a young man deprived of adequate funds for sustenance would be at the beck and call of lay (rather than ecclesiastic) power. Therefore, it was the job of the bishop to ensure adequate resources for the sustenance and support of the altar boys and students. Beginning in the twelfth century, some of these schools had been acknowledged as *Studium Generale* by the Pope and could

confer academic degrees; these schools formed the basis of the first Universities. In the fifteenth century, colleges were established for the education of the clergy, and at the time were completely separated from the Universities. This period was also marked by the reaction of eminent religious figures against the perceived decadence of society; responses to this crisis of Christianity included the reforms issued and the teachings of powerful orators such as Bernard of Siena and Savonarola. The colleges served as an example for the rest of Europe, and the concept was endorsed by the Council of Trent (1545–1563) as the preferred model for the Catholic world. The Council of Trent reaffirmed the absolutism of Catholic doctrine and the centrality of the Church (Davidson, 1987) and, among its numerous consequences, radically modified the way the clergy had been educated within the Catholic Church (Laughlin, 1991, p. 209; Bracci *et al.*, 2010, p. 466).

The Council of Trent proposed a number of subjects thought to be fundamental for the education of the clergy. Church members designated by their institutions had the responsibility for educating the clergy, based on the models of other institutions present at that time. The Decree issued by the Council of Trent on July 15, 1563 (23 Session) and its subsequent approval by Pope Pius IV on January 26, 1564 (Papal Bull *Benedictus Deus et Pater*) established seminaries in the dioceses, as well as the possibility of creating inter-diocesan seminaries for small dioceses that could not bear the burden of education on their own. The seminaries provided education to students who were at least 12 years old, were able to read and write and were of legitimate birth. Through his delegates, the bishop provided for the spiritual and cultural education of the seminarians.

The institution was required to follow a number of rules and regulations established by the Council of Trent, which identified who could study and live at the seminary. Moreover, references to ecclesiastic accounting confirm that religious institutions (i.e. the seminary) were among the *loci* of the utilization and spread of accounting knowledge. The Council of Trent introduced a new model for the education of the clergy and opened a new pathway for training by stipulating the creation of seminaries at the local diocese level. The changes brought about by the Council of Trent affected the administration of the Seminaries and, consequently, their accounting systems. Hence, the need to monitor Seminary activities and to prepare an annual report to the bishop (Laughlin, 1991, p. 209) arose.

Based on the above-mentioned changes introduced through the Council of Trent, seminaries attached to the city Cathedral were established in Siena. These seminaries remained active for many years, and boasted a higher number of students than those opened by the bishops. Therefore, the Council of Trent had a delayed impact in Siena a century later, when the bishop decided to merge the Seminary of “San Desiderio” with the Seminary of the “Congregazione dei Sacri Chiodi,” thus creating the ASS. This change led to the establishment of power relations between the Roman Church and the ASS. In some respects, this is consistent with certain findings that have emerged in previous studies, such as the case of the Saint’Anna Hospital in Ferrara and the devolution process (Bracci *et al.*, 2010), the case of the effects of Papal reform on the University of Ferrara (Madonna *et al.*, 2014), and the case of the *Pro commissa* Papal Bull and the establishment of the modern State (Gatti and Poli, 2014).

4. Case study: the Archbishop’s Seminary of Siena

4.1 Sources examined

The case study was carried out by collecting information drawn from the primary sources available at the Historical Archive of the Regional Pontifical Seminary Pius XII of Siena. Said archive encompasses 1,838 documents, 660 of which are books related to the ASS’ administration, including the accounting system. The main primary source is the “Regole del Seminario di Siena” (Rules of the Seminary of Siena). Although dated 1647, it continued to be used even after the merger of the two Seminaries of Siena. This source is structured in

two sections: the first focuses on the role and tasks of the Rector of the Seminary, and the second on the Seminary's administration. The cover page of the "Rules" cites Ascanio Piccolomini D'Aragona, the Archdeacon of Siena, who wrote the Rules and, in addition, specified their aim, which was "excellent education for clerics" (Figure 1). The Rules of the Seminary of Siena gave us a picture of the governance and organizational structure of the ASS. Other primary sources adopted include ASS accounting registers and logs, many of which are part of the same collection (Di Pietra, 2004) (Table I).

The "Rules," combined with these primary accounting sources, allowed us to reconstruct the Seminary's internal and external power relations, as well as to identify its accountability system.

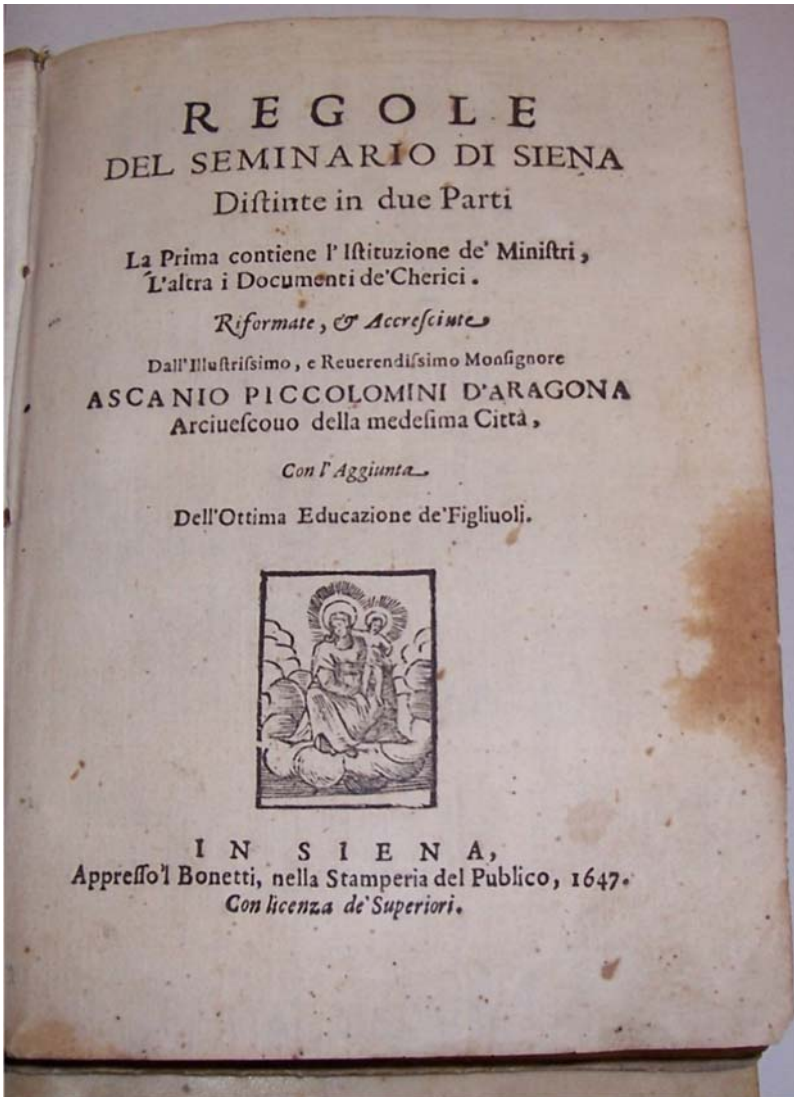


Figure 1.
The rules of the seminary of Siena (1647)

Source: The Historical Archive of the Regional Pontifical Seminary Pius XII of Siena

Series	Title	Period	Title	Books	Period
	<i>First Entries for the Seminary of San Giorgio</i> (Prime registrazioni Seminario di San Giorgio)	1666–1673; 1790, 1791	<i>Miscellanea</i>		1666–1669; 1790, 1791
	<i>Receipts and Expenditures Book</i> (Registro entrata e uscita)	1666–1699; 1786–1787	<i>Receipts and Expenditures of the Seminary, 1666–1671 – A</i> (Entrata e uscita del Seminario, 1666–1671 – A) <i>Receipts and Expenditures</i> (Entrata e uscita 1671–1678 – B) (Entrata e uscita 1678–1684 – C) (Entrata e uscita 1684–1689 – D) (Entrata e uscita 1689–1694 – E)		1666–1699
	<i>Log for the Estimates of Livestock and Current Accounts of the Farmers</i> (Libro delle Stime di bestiami e dei conti correnti con i mezzaioli)	1667–1881	<i>Estimates of Livestock and Current Accounts of the Farmers</i> (Stime di bestiami e conti correnti con li mezzaioli)		1667–1685
	<i>Register for Seeds and Harvest</i> (Sementi e raccolte)	1666–1779	<i>Seeds and Harvest</i> (Sementi e raccolte)		1666–1697
	<i>Main Log for different entries</i> (Spoglio partite diverse)	1666–1787; 1788–1789	<i>Main Log</i> (Spoglio)		1666–1672

Source: Our elaboration from The historical archive of the pontifical seminary regional Pius XII of Siena

Table I.
The ASS accounting books

Secondary sources, such as archival and historical investigations on the ASS (Livraga, 2003; Sangalli, 2003), supported us by enhancing our knowledge of the antecedents of the ASS from the perspective of governmentality, as described below.

4.2 The institution of the ASS

The ASS was established in 1666 through the merger of the Seminary of “San Desiderio” with the Seminary of the “Congregazione dei Sacri Chiodi.” Because of its location next to the Church of San Giorgio, the ASS was also known as “the Seminary of San Giorgio.” The main motive behind the creation of the ASS was the Roman Church’s intention to control Seminaries’ educational programs and activities (Gordon, 1991). Indeed, nearly a century after the Council of Trent, the role of Seminaries was yet to be clearly and fully defined, as their position was dependent upon the central power. Pope Alexander VII, who was born in Siena, was instrumental in the decision to set up a Seminary in the city in order to provide a stable education program for the clergy (Sangalli, 2003).

Before 1666, the Seminary of “San Desiderio,” under the Archbishop of Siena, hosted 12 seminarians. That Seminary managed meager resources, compared to other Seminaries located in Siena, such as the “Congregazione dei Sacri Chiodi,” the Seminary of the “Spedale di Santa Maria della Scala,” other parochial schools and monastic colleges pertaining to the diocese. The “Congregazione dei Sacri Chiodi,” set up in 1599 by lay members of the community of Siena, held a significant and varied assortment of assets (houses, warehouses, churches and agricultural estates). This wealth allowed the “Congregazione” to provide lodgings and courses, most held by well-known teachers. Hence, the number of students was greater than that of the “Seminary of San Desiderio” (30 seminarians as opposed to 12). The funders were members of the governing body of the Congregazione.

The central ecclesiastical power’s need to control, at a distance, the education of the clergy, combined with the desire to aid the “Seminary of San Desiderio,” led Pope Alexander VII to merge the two seminaries in 1666. The governing body of the new

Seminary was made up of chief clergy from the “Seminary of San Desiderio” and lay members of the existing “Congregazione dei Sacri Chiodi,” and their diverging interests made the governance and management of the ASS a problematic affair. This issue was resolved by dividing the ecclesiastical and lay powers between two bodies within the governance structure:

- (1) the Rector, the head of the Seminary, who was appointed by the bishop; and
- (2) the two Deputies of Balia, lay members appointed by the “Council of Balia” of the local community.

The Rector was vested with ecclesiastical power in governing the education of the seminarians, while the Deputies of Balia handled lay power, controlling the management of the ASS. This governance structure was able to harmonize the interests of the Roman Church, through the Rector, with those of the upper class of the community of Siena, through the Deputies of Balia. Consistent with the Foucauldian framework, the “ultimate aim of government” was the welfare of the people (Foucault, 1991, p. 100). Indeed, the new Seminary continued to host seminarians from poor families, and began to host pupils from rich families, who paid a fee, living and studying at the Seminary without pursuing an ecclesiastical career.

4.3 The ASS organizational structure and its accountability model

The first part of the “Rules” clarifies the role and the tasks of organizational positions such as the Rector, the “Master of house,” and the “Bilanciere,” as well as the Deputies of Balia. According to the Council of Trent, the Rector was called upon to care for the “well-being of the Souls, as well as to manage and develop the assets of the Seminary” (Rules, Part I, No. 37). Moreover, he was in charge of the “proper administration of temporal assets.” Indeed, his role included the control of food accounts and their stock inventories and any changes made to them (Rules, Part I, No. 38-39-40). Rules Nos 41 and 42 specified what the Rector must do to guarantee proper management of the houses and farms that were among the Seminary’s assets. In short, he was accountable to the local and central ecclesiastical powers for the education of students living in the Seminary and, at the same time, to the local lay power for the Seminary’s administration. The manager of the Seminary was the so-called “Maestro di Casa” (Master of the House), who was in charge of the accounts and their results. Accounting records were kept by the “Bilanciere.” This accountant was in charge of supporting the activities of the “Maestro di Casa.” The “Rules” also laid out the Seminary’s internal and external accountability model.

At the end of the financial year, which coincided with the academic year, the “Maestro di Casa” and the “Bilanciere” prepared an annual report, which was delivered to the Rector. The latter sent that report to the two Deputies of Balia, to allow them to check the yearly Seminary financial results. Furthermore, the Deputies of Balia were required to report a triennial summary financial report to the Archbishop (the local ecclesiastical power) and to the Apostolic Chamber (the central ecclesiastical power). The ASS accountability model was crafted to handle internal and external power relations (Hoskin and Macve, 1986, 1994) (Figure 2).

According to Foucault (1995, p. 190), “Rules,” as a form of code, “marked a first stage in the ‘formalization’ of the individual within power relationships.” Indeed, the ASS accounting model gives us an idea of the Seminary’s internal and external power relations: specifically, the Rector, the “Maestro di casa” and the “Bilanciere,” all members of the community of Siena (Sangalli, 2003), were accountable to the two Deputies of Balia for the yearly financial results achieved by the ASS. Internal power relations thus referred to the local powers (both ecclesiastical and lay ones) that shared in governing the Seminary. The Rector (local ecclesiastical power inside the ASS) and the Deputies of the Balia (local lay power) were

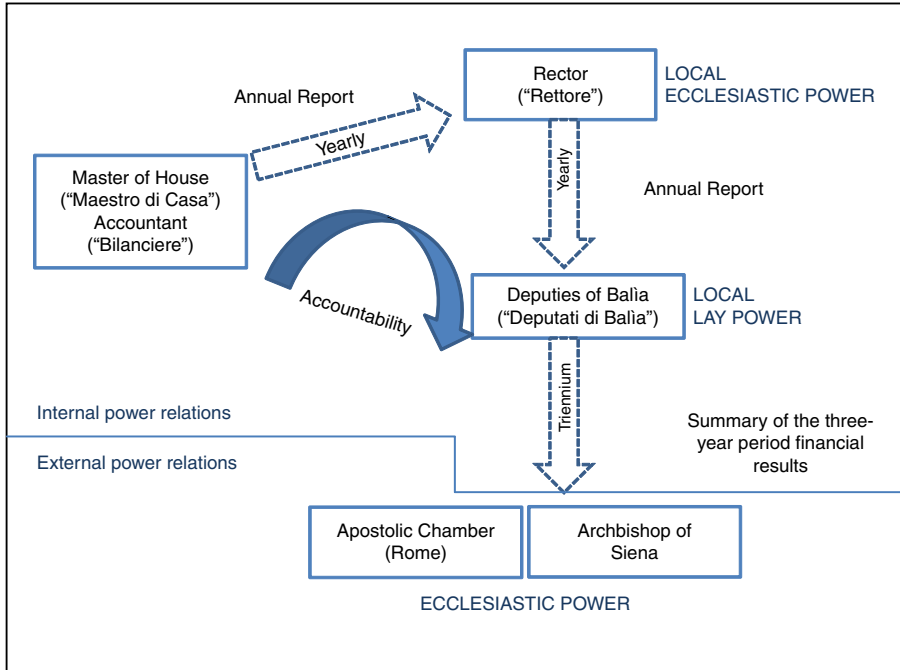


Figure 2.
The ASS
organizational
structure,
accountability model
and power relations

Source: Our elaboration based on the “Rules of the Seminary of Siena” (1647) – The Historical Archive of the Regional Pontifical Seminary Pius XII of Siena

informed on a yearly basis of ASS financial results achieved by the “Maestro di Casa,” through the accounting system kept by the “Bilanciere.” External power relations refer to the local powers (Rector and Deputies of Balia) embedded within the ASS governance structure, who answered to ecclesiastical powers (Archbishop and Apostolic Chamber). The ASS was accountable to the Archbishop of Siena (local ecclesiastical power, external to ASS) and the Apostolic Chamber (central ecclesiastical power) for financial results achieved during the three-year mandate of the Deputies of Balia.

5. Indicators of governmentality in the ASS accounting system

Having described the ASS organizational structure and its accountability model, we can now focus on the relationship between accounting and power. In keeping with our research aim of enhancing knowledge about the accounting system within this ecclesiastic institution during the seventeenth century, our analysis embraces a time span of 25 years, corresponding to the first eight mandates of the Deputies of Balia (1666–1690). The ASS accounting registers and logs were first examined from a technical point of view, in order to understand how the accounting system was designed to be consistent with the “Rules.” Then, the system’s use in handling power relations within and outside the Seminary was investigated in light of Foucault’s ideas. More specifically, we explored how the ASS accounting system was crafted as a tool of governmentality. Hence, the analysis takes into consideration the following elements, which frame the Foucauldian concept of power relations (Foucault, 1982, p. 792):

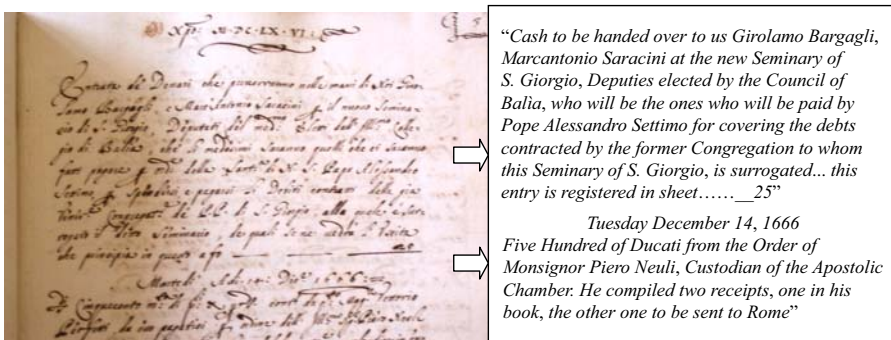
- (1) forms of institutionalization, which are traditional propositions and legal structures that may be a closed apparatus with its *loci*, regulation and hierarchical structure

- (as in case of the family) or a complex system with multiple apparatuses (as in case of the State);
- (2) the degrees of rationalization, regarding how to bring power relations into play as actions, within different possible scenarios related to the “effectiveness of instruments and the certainty of the results”; and
 - (3) the means of bringing power relations into being, which encompass, among other things, words, economic disparities, systems of surveillance and more or less complex means of control.

5.1 *The First Accounting Records (1666–1669)*

The first accounting book from the archival series entitled “The First Entries in the Registers of the Seminary of San Giorgio” was examined (Table I). This “Miscellanea” of entries recorded credits and debits regarding the ASS administration from 1666 to 1669, as well as receipts and expenditures from 1790 to 1791. The accounting book begins on page 3 with an entry dated “December 14, 1666,” concerning the donation of 500 Ducats[1] by the Depository of the Apostolic Chamber with the permission of Pope Alexander VII to repay the debts of the “Congregazione dei Sacri Chiodi.” This entry includes written orders to the Deputies “Girolamo Bargagni” and “Marcantonio Saracini” to send a copy of the invoice to the Apostolic Chamber (Figure 3). From the Foucauldian perspective, this proposition represents a form of institutionalization of power relations between local and central powers, highlighting the hierarchical structure between ASS and the Roman Church. This is a form of institutionalization because the specific utilization of the donation has been imposed by the central power. The accounting records thus demonstrate the central power’s strong interference in the management of financial resources.

The book’s accounting entries record the amounts of incoming cash flows during that specific period. The summary of income arising from ASS transactions from November 1, 1666 to October 30, 1669 is reported in sheet 9 of the same register (Figure 4), while total expenditures referring to the time span (November 1, 1666–October 30, 1669) are listed in sheet 28 of the same register. The total amount of expenditures balanced with the total amount of receipts (6,290.73 Roman Ducats). The financial triennial (November 1666–October 1669) coincided with the end of the mandate of the Deputies of Balìa, as mentioned above (Figure 4).



“Cash to be handed over to us Girolamo Bargagli, Marcantonio Saracini at the new Seminary of S. Giorgio, Deputies elected by the Council of Balìa, who will be the ones who will be paid by Pope Alessandro Settimo for covering the debts contracted by the former Congregation to whom this Seminary of S. Giorgio, is surrogated... this entry is registered in sheet....._25”

Tuesday December 14, 1666

Five Hundred of Ducats from the Order of Monsignor Piero Neuli, Custodian of the Apostolic Chamber: He compiled two receipts, one in his book, the other one to be sent to Rome”

Source: “Miscellanea” (1666–1669) – The Historical Archive of the Regional Pontifical Seminary Pius XII of Siena

Figure 3. The first entries in the registers of the seminary of San Giorgio (1666: p. 5)

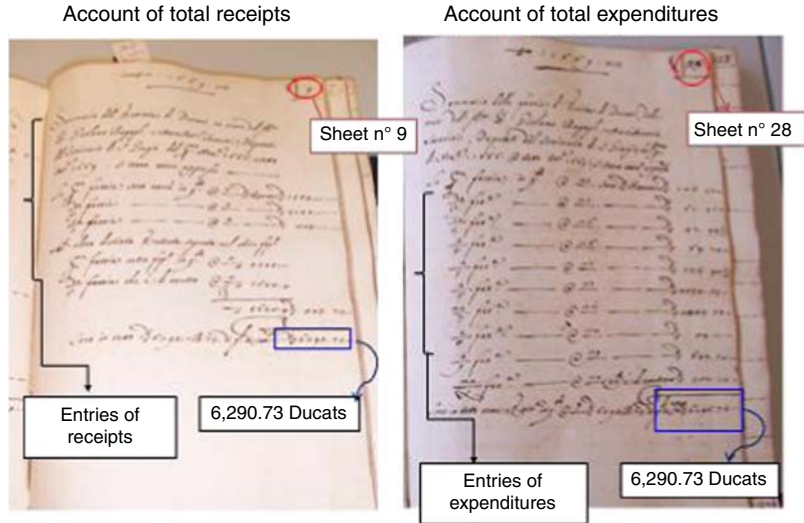


Figure 4.
Accounts of total receipts and total expenditures (1669)

Source: “Miscellanea” (1666–1669) – The Historical Archive of the Regional Pontifical Seminary Pius XII of Siena

The financial result of the three-year mandate of the Deputies of Balia (total receipts = 6 Ducati, 290 Soldi and 73 Denari = total expenditures) was to be reported to the central ecclesiastical power (the Apostolic Chamber) and its local representative (the Archbishop of Siena). This is thus a clear example of the use of the ASS accounting system as a “technology of government at a distance.” The Apostolic Chamber expected the Seminary to balance total receipts and total expenditures, thus said balance was provided by the accounting system; any other result would have brought about some sort of intervention to bring the local power into line with expectations.

5.2 The receipts and expenditures book (1666–1690)

The chronological accounting system recorded in the archival series *Receipts and Expenditures Book* was kept by the “Bilanciere.” Each accounting register of that Series was structured in two parts (numbered sheet by sheet) corresponding respectively to receipts and expenditures from the administrative year. According to the “Rules” (No. 42), Seminary bookkeeping referred to the academic year (November 1 to October 31). Consistent with accounting practices customarily used in other religious institutions (Gatti, and Poli, 2014), the cover page of the “Receipts and Expenditures Book” invoked God, the Virgin Mary and the Saints to underline the responsibility ascribed to the Master of the House in managing the Seminary (Servalli, 2013) (Figure 5).

In the first four pages of that register, the chronological entries regard income derived from the sale of pigs, vegetables and barrels of wine owned by the Seminary of San Giorgio. Some of these were donations offered within the context of funeral masses celebrated from November 1666 to October 1667. The summary of total receipts is followed by the part of the register relating to expenditures (i.e. purchases of miscellaneous items and the seminarians’ holiday expenses). The receipts and expenditures book of the seminary (November 1666 to October 1667) shows a negative financial result of “204 Ducati, 2 Soldi and 4 Denari,” reported as the first entry in logs relating to the subsequent financial year. The analysis of the financial results proceeds yearly until the eighth mandate of the Deputies of Balia (Table II).

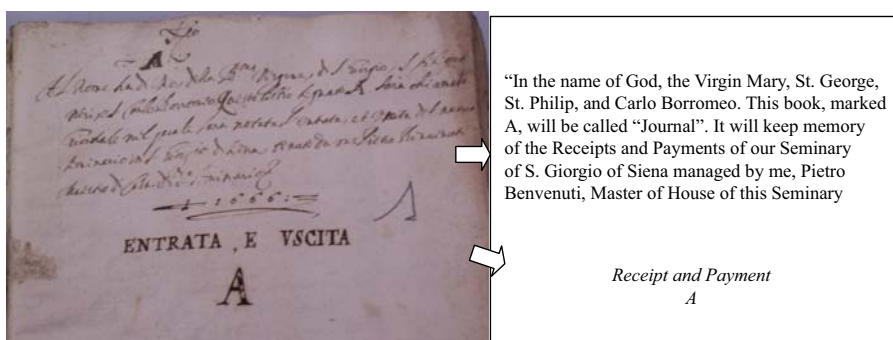


Figure 5. The heading of the “receipts and expenditures book” from 1666 to 1671

Source: “Receipts an Expenditures Book of the Seminary” (Series A: 1666–1699) – The Historical Archive of the Regional Pontifical Seminary Pius XII of Siena

Master of the house	Year	Income	Payments	Financial result	Triennial mandate
<i>Pietro Benvenuti</i>	1666–1667	5608.13.8	5811.16.0	–204.2.4	1°
	1667–1668	6274.18.0	7260.8.4	–985.10.4	
	1668–1669	9520.2.8	9520.2.8	Balance	
	1669–1670	10304.9.4	10403.5.0	–98.15.8	2°
	1670–1671	5193.3.8	5851.10.4	–658.6.8	
	1671–1672	6667.2.8	7032.12.4	–355.9.8	
	1672–1673	6415.4.4	7236.10.4	–821.6.0	3°
	1673–1674	7197.3.4	8210.15.4	–813.3.12	
	1674–1675	495.19.8	1.472.10.0	–976.90.4	4°
1675–1676	7687.4.4	8967.9.4	–1990.5.0		
1676–1677	5873.6.8	7483.2.4	–1609.15.8		
1677–1678	23863.6.0	25384.5.8	–1516.9.8		
<i>Giovan Battista Valenti</i>	1678–1679 ^a	17065.11.8	2507.4.4	–801.12.8	5°
		8051.10.0	8223.14.0	–172.4.0	
	1679–1680	6535.1.8	6248.3.8	386.18.0	6°
	1680–1681	9004.4.4	9088.14.0	–849.9.8	
	1681–1682	933715.8	9155.10.8	188.5.0	
<i>Girolamo Gallozzi</i>	1682–1683	3512.11.0	3396.18.8	115.12.4	7°
	1683–1684	6937.0.8	5085.11.4	1749.14	
	1684–1685	1179.15.4	1179.15.4	Balance	8°
	1685–1686	10253.5	10253.5	Balance	
	1686–1687	9009.4.4	9009.4.4	Balance	
	1687–1688	9735.13.0	9735.13.0	Balance	
	1688–1689	5879.1.8	5879.1.8	Balance	
	1689–1690	2750.5.4	2750.5.4	Balance	

Note: ^aChange of the register

Source: Our elaboration from the “receipts an payments of the seminary” (Series A: 1666–1699) – The historical archive of the pontifical seminary regional Pius XII of Siena

Table II. The financial results of the ASS administration from 1666 to 1690

The administration recorded negative financial results from the second to the fifth mandate of the Deputies of Balia. That performance suggests that the Seminary was probably more bound to the Roman Church in terms of financial dependence during that period, thereby implying a loss of power for the local lay authorities. In addition, a positive financial result declared by the Deputies of Balia in their sixth mandate may have induced the central ecclesiastical power to convey part of the Sienese Seminary’s wealth to other dioceses

(Sangalli, 2003; Gatti and Poli, 2014). The “welfare of the population,” to use Foucault’s (1991, p. 100) words, was again safeguarded under the last two mandates of the Deputies of the Balia, when Girolamo Gallozzi, “Maestro di casa,” was in charge of managing the ASS (Table II). The capacity to achieve the balance between receipts and expenditures was a way to protect the interest of local power and at the same time guarantee the welfare of the Seminary. This capacity, in the hands of Maestro di Casa, is consistent with the main aim of government.

Indeed, the yearly balances reported by the Receipts and Expenditures books (1684–1690) in the seventh and eighth mandates of the Deputies of Balia represented the Seminary’s best performance from the point of view of local power, allowing it complete independence from the central power. The consequences of the inconsistent results of the various three-year mandates led the Master of House to handle financial accounting in a way that guaranteed the balance between Receipts and Expenditures during the last six years examined. According to the findings of recent studies, the cash accounting system based on single-entry bookkeeping was used by religious institutions to facilitate the rebalancing of their finances (Poli, 2012; Bigoni and Funnell, 2015). For instance, in some cases, they had only to record a payment in a year different from that in which the obligation actually arose to achieve the balance. Hence, in keeping with Foucauldian thought on the degrees of rationalization, accounting proved to be an “effective instrument” for guaranteeing the “certainty of the results” when power relations were brought into play as actions. This is consistent with the single-entry bookkeeping in terms of its effectiveness and the certainty of its result. In the case of the ASS, the result expected by and of the local power was a balance between receipts and expenditures over a three-year mandate period, and this mechanism bolstered the degree of rationalization in the governing of the ASS.

5.3 Other accounting books

According to the Rules of confraternities and ecclesiastical bodies (Baker, 2006; Montrone and Chirieleison, 2008), rural possessions were crucial in fulfilling the needs of the community of seminarians. The ASS adopted sharecropping as a legal form runoff managing these agricultural estates, and the rural accounting methods adopted in these cases reflected the sharecropping practices of the period (Rabbeno, 1895). Sharecroppers were responsible for the rural (harvest) and financial performance of farms owned by the Seminary, and their results were expressed, respectively, in the “Register for Seeds and Harvest” and the “Log for the Estimates of Livestock and Current Accounts of the Farmers” (Table I) adopted, in Foucauldian terms, as a means of bringing power relations into being within the Seminary. The accounting records were used to control the sharecroppers’ behavior.

The “Register for Seeds and Harvest” (Table I) was made up of accounts assigned to a given “*mezzaiolo*” (sharecropper) and the respective farm, which recorded the amounts of seeds (beans, wheat, legumes, etc.) used on farms owned by the Seminary and those relating to the harvest or production of agricultural products (beans, grain, legumes, oil and wine according to the different seasons). The “Log for the Estimates of Livestock and Current Accounts of the Farmers” recorded accounting information regarding any farm (i.e. quantity of goods harvested by each sharecropper, credits and debts owed to the Seminary) run by sharecroppers. The use of the “Log for the Estimates of Livestock and Current Accounts of the Farmers” as a means of control is demonstrated by the appendix, which listed the individual sharecroppers by name; their financial performance was evidenced by an accounting record structured in two parts: debts on the left and credits on the right. For the first administrative year (1666–1667), for example, the Log has an account for a certain Girolamo Fontani, “[the] Farmer of the Colle estate in the Municipality of St Regina,” with a credit of “320 Ducats, 1 Soldo and 8 Denari” recorded on the right side and a debt of

“255 Ducats, 13 Soldi and 4 Denari” to the “Master of the House” (1667) recorded on the left side. Sharecropping results were recorded by the “Bilanciere” in the “Main Log” (called the *Spoglio*), which reflects the complexity of the ASS accounting system and also highlights the power relations within Seminary’s organizational structure.

6. Discussion

An understanding of the background of the ASS contributes to demonstrating how the Seminary’s “mode of government” reflected the interests of local authorities, namely the Rector (an expression of lay ecclesiastical power) and the Deputies of the Balia (an expression of lay power). This was first and foremost due to the substantial assets from the pre-existing Seminary of the “Congregazione dei Sacri Chiodi,” which had been strongly influenced by the upper class of the community of Siena before the merger with the “Seminary of San Desiderio.” After the institution of the ASS, the main interest of local powers, according to the Rules of the Seminary, was to guarantee a high-quality education to pupils through a “proper administration of the assets.” What is important to note is that a significant number of pupils came from the most powerful families of the Siense aristocracy. Thus, there was a major shift in power interests away from the sovereign power of the Church and toward the power of the local upper class. Stemming from these observations derived from secondary sources, our analysis of primary sources (the “Rules” and the accounting books) allows us to answer some of the questions we had posed concerning power relations within the ASS organizational structure and between the Seminary and the Roman Church, as well as to identify the ASS’ system of accountability.

With regard to internal power relations, as the “Rules” stated, the Rector was required to report the Seminary’s yearly performance to the local lay authority (the Deputies of the Balia) through the annual report, which coincided with the “Receipts and Expenditures Book” drawn up by the “Bilanciere” under the supervision of the “Maestro di Casa.” The ASS accounting system was similar to those of other ecclesiastic institutions that have been the subject of studies (Bigoni and Funnell, 2015; Gatti and Poli, 2014), but their use was very specific in the Seminary of Siena. Indeed, other accounting books allowed the “Maestro di Casa” to monitor the behavior of sharecroppers, whose names were written in the appendix of the “Log for the Estimates of Livestock and Current Accounts of the Farmers.” According to Foucauldian framework, sharecropping accounting and financial accounting were means of bringing power relations into being. Sharecropping results were also recorded in the “Spoglio” (the Main Log), through which the Rector was accountable for the “proper administration of the assets.”

With regard to external power relations, our analysis of the “First Accounting Records” highlights the hierarchical structure of the Roman Church. Indeed, the “First Entries” of that accounting book contained a directive: local lay authorities had to send a copy of an invoice to the Apostolic Chamber, guaranteeing coverage of the debts of the “Congregazione dei Sacri Chiodi.” This kind of directive confirms that accounting was adopted as a *form of institutionalization* of power relations, as is consistent with the aforementioned Foucauldian framework. Moreover, the function of accounting as a technology of government at a distance also emerges from our analysis of the “Receipts and Expenditures Book” series, combined with the “Rules.” The financial results reported in these accounting books demonstrate that the ASS appears to have been dependent on the central power, during the period from the second to the seventh mandates of the Deputies of Balia. In subsequent years, Roman ecclesiastical influence on the ASS administration continued, even though the accounting records closed with a positive financial result. In these circumstances, the central ecclesiastical authority could decide to allocate a surplus deriving from good administration of assets to the needs of a poorer diocese or to the Roman Church (Gatti and Poli, 2014).

The Receipts and Expenditures books were balanced every year during the seventh and eighth mandates of the Deputies of Balia. This financial result allowed the ASS administration to be financially independent from the central ecclesiastical power. Considering the degree of rationalization of power relations (Foucault, 1982), accounting proved to be an “effectiveness instrument” able to bring the power relation into play as action, and guaranteeing the “certainty of the results.” Single-entry bookkeeping, traditionally used in similar religious contexts (Bigoni and Funnell, 2015), was plainly suitable for removing the risk of central power interference in the Seminary’s administration. On this basis, the role of the “Bilanciere” was consistent with the idea that a good “accountant wanted to point out the possessions but did not make any improvements” (Pastore and Garbellotti, 2001, p. 9). Hence, the ASS accounting system was used as a factor of deception in favor of local powers, limiting the influence of the central power in the governance and management of the Seminary of Siena.

7. Conclusions

This case study reinforces the Foucauldian idea of governmentality in the context of Church history (Foucault, 2009; Antonelli and D’Alessio, 2011), focusing on the role played by accounting as a technology to govern power relations (Miller and Rose, 1990; Carmona and Ezzamel, 2006; Sargiacomo, 2008). Previous research has investigated the connection between accounting and power from the perspective of the apical body of a religious institution. From this perspective, accounting becomes a powerful tool for acquiring information on performance achieved by people in distant locations, reinforcing the link between governmentality and disciplinary power (Latour, 1987; Miller and Rose, 1990; Rose and Miller, 1992; Sargiacomo, 2009; Stacchezzini, 2012).

The main aim of our study was to analyze the power relations within a religious institution operating in Siena (the ASS), and between that institution and the Roman Church (through the Archbishop and the Apostolic Chamber in Rome), from the perspective of the Seminary (i.e. the weaker side in the relationship). In this respect, our study represents a pilot work that aims to broaden critical literature on ecclesiastic accounting and its political functions. The wealth of material in “The Historical Archive of the Pontifical Seminary Regional Pius XII of Siena” contributed to the design of our research, which focused on documentary source collection and analysis. The reconstruction of the Seminary institution through secondary sources emerging from a historical literature review, combined with a primary source (the “Rules”), was useful to understand power relations within the Seminary and between the Seminary and external institutions, and the relative system of accountability.

The main finding of this exploration concerns the shift, following the establishment of the ASS, from the sovereign power of the Church to the power of the local upper class. This evidence led us to develop the case study from the perspective of local (both lay and ecclesiastical) power rather than central power (the Roman Church). With regard to external power relations, the apical body of the Church was the Apostolic Chamber, while the ASS governing body was made up of the Deputies of Balia, representing local lay power, and the Rector of the Seminary, representing local ecclesiastical power. According to the Foucauldian concept of power relations, accounting standards, as forms of institutionalization, were used to emphasize the hierarchical structure of the Roman Church. Some evidence on this issue emerges from our analysis of the “First Entries of the Registers of the Seminary of San Giorgio.” On this basis, our study contributes to validating the role of accounting as a “technology of government at a distance.” However, the analysis of other ASS accounting books, such as the “Receipts and Expenditures Book” series, provides evidence that demonstrates accounting’s limited role as an “action at a distance” in power relations between the Roman Church and the Seminary. Indeed, the ASS accounting system, based on

single-entry bookkeeping, was consistent with the idea of governmentality according to which the “ultimate aim of government” was the welfare of people (Foucault, 1991).

In order to avoid the risk of financial dependence on the Roman Church, accounting books had to be balanced at the end of each financial year. This was especially necessary at the end of the three-year mandate of a given pair of Deputies of Balia, who were accountable, as a governing body, to the Seminary administration, the Apostolic Chamber and the Archbishop of Siena. Our analysis of financial results shows that this risk was eluded from the seventh mandate of the Deputies of Balia, with Girolamo Gallozzi as “Maestro di Casa.” Hence, accounting was used as a factor of deception rather than as a “technology of government at a distance.” This use was perfectly aligned with the perspective of the weaker side in the relationship between central and local powers. Nonetheless, this evidence is consistent with the Foucauldian framework adopted in this study, because in this case accounting demonstrated its effectiveness as an instrument able to guarantee the certainty of results.

The complexity of power relations within the ASS organizational structure is substantiated by the “Spoglio,” which recorded yearly sharecropping results. Rural accounting was developed in order to enable the “Maestro di Casa” to monitor sharecroppers’ behavior and performance “at a distance.” As far as internal power relations are concerned, accounting was again used as a “technology of government at a distance.” Sharecropping books (i.e. Register for Seeds and Harvest” and the “Log for the Estimates of Livestock and Current Accounts of the Farmers” and the “Main Log”) represented a means of bringing (internal) power relations into being. Hence, this accounting system allowed the Rector (lay ecclesiastic power) to be accountable to the Deputies of Balia (local lay power) for the “proper administration of the assets.”

Our study confirms the two facets of accounting under the governmentality framework: “reflective” (Napier, 2006) and “constitutive” (Loft, 1986). On one hand, the ASS accounting system, as a product of a specific environment, reflects internal power relations, having been crafted as a technology that facilitated “action at a distance” (“reflective accounting”). On the other hand, with regard to external power relations, the ASS accounting system was able to influence the environment itself by guaranteeing the supremacy of local power over the central one (“constitutive accounting”). These findings must be shored up by further research on the connection between accounting and power from the perspective of the weaker sides (Carmona and Ezzamel, 2006; Sargiacomo and Gomez, 2011; Gatti and Poli, 2014). Moreover, since the impact of technologies of government depends on the context in which they are implemented (Riccaboni *et al.*, 2006; Gomes *et al.*, 2008), further research on the role of accounting as a factor of deception should be undertaken.

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Note

1. According to Cipolla (1990, p. 184), the currency used in the Seminary’s registers from the seventeenth and eighteenth centuries coincided with that used in the Florentine financial banking system. It was structured as follows: 1 Gold Florin (known as Ducat) = 7 Lire = 140 Soldi = 1,680 Denari.

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