

Governmentality rationales and calculative devices: The rejection of a seventeenth-century territorial barter proposed by the King of Spain

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Abstract

Almost 400 years ago, Ferdinando Gonzaga, Duke of Mantova and Marquis of Monferrato, refused a territorial barter proposed by the King of Spain, who had offered the Isle of Sardinia in exchange for the Marquisate of Monferrato. In 1618, an advisor to the Duke drafted a report to highlight the governmental issues surrounding the island. This *Relatione*, together with correspondence between the governors and advisors engaged in the prospective transfer, reveals why the Duke rejected the proposal. These sources provide the foundation for a close analysis of the potential effects of the trade on the Duchy's welfare, as well as the problems associated with its government. Using a model based on the Foucauldian governmentality framework, this analysis reveals that denying the barter was the result of rational behavior, driven by territorial governability aims.

Keywords

Accounting practices, duchy, governmentality, kingdom, political rationality, state, territorial barter

Introduction

In the seventeenth century, a territorial exchange nearly occurred in Europe that would have involved the trade of the Isle of Sardinia, a Vice-Kingdom of Spain in the Mediterranean Sea near the western coast of southern Italy, for the Marquisate of Monferrato, a possession of the Duchy of Mantua situated in north-west Italy, in the region today known as Piemonte (Piedmont) (Figures 1 and 2). To analyze that potential barter, this study focuses on the rationality and techniques used to reach the final decision, namely, not to proceed with the agreement.

The location of the Marquisate was strategic for the King of Spain, who wanted it to improve the routes for travel and trade from Genoa to Milan, as well as to increase his domination over

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Figure 1. Europe in the seventeenth century

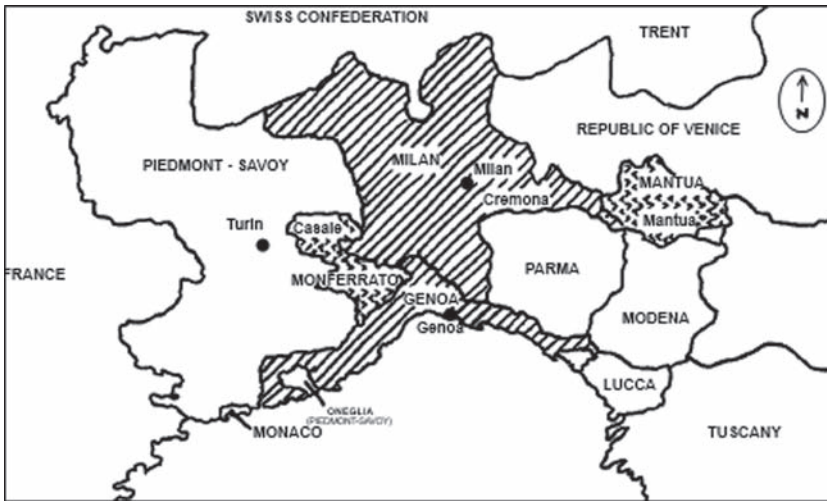


Figure 2. Northern Italy in the seventeenth century

Note: the domains associated to the Duke of Mantua are coloured with little arrows, while the domains under the King of Spain' rule with diagonal lines.

northern Italy (Belfanti and Romani, 1987; Fochessati, 1912; Grendler, 2009).¹ After the King proposed the barter, the Duke of Mantua charged his advisor, Don Ottavio Gentili, with collecting more information about the proffered Isle of Sardinia. This advisor spent six months on the island, gaining information about its resources and population so that he could offer the Duke a complete understanding of what governing the island would require (Nerli, 1624).² The summary of the advisor's work appears in a report written in ancient Italian, the *Relazione sull'Isola di Sardinia* (*Report about the Isle of Sardinia*), which he concluded on 18 May 1618, and then delivered to the Duke at the end of his stay on the island (Gentili, 1618).

The *Relazione* provides insights into the reasons the Duke rejected the barter and the rationality that drove this decision. This article uses this report to test a hypothesis derived from a theoretical model of human behavior (Previts et al., 1990), namely, that the reasons for the denial were

rationally based in the notion of *governmental rationality* – or *governmentality* – as described by Foucault (1991). Accordingly, this study offers a methodological contribution to the stream of “new” accounting history (Napier, 2006), in that it uses Foucault’s concepts in the particular context of a governor trying to decide whether to barter his own territory for another. In particular, this study uses a conceptualization of accounting as “the solution of problems using accounts” (Most, 1977, p.2). This broader conceptualization thus pertains to “new” accounting history (Miller and Napier, 1993; Napier, 2006), which uses accounting for more than just a tool for economic decision making. Rather, it offers “a method of making visible, and therefore governable, individuals, groups and organizations” (Carnegie and Napier, 1996, p.16). In turn, references to accounts and values in this article are not related to a structured or systematic bookkeeping system but rather to unstructured accounted values that can help create and spread a “vision” of a domain (Lapsley et al., 2010), such as a domain to be governed in the case of a barter.

The study therefore expands extant literature that examines the economic and non-economic determinants of barter, as well as barter accounting (Baxter, 1956, 2004; Bloom and Solotko, 2004; Carnegie, 2004; Parker, 1982). The aim is not to highlight how to account for a barter transaction (Bloom and Solotko, 2004) but rather to analyze the accounts that helped the governor in this situation make a decision about the barter and thereby extend accounting histories of barter. This article joins the research stream dedicated to accounting and the State (Miller, 1990) by addressing accounting “not as a narrowly technical mechanism for recording transactions [but] as a process of attributing financial values and rationales to a wide range of social practices” (Miller, 1990, p.317), which renders them “visible” (Hopwood, 1986; Klee, 1982). Furthermore, it imagines the State as “a composite reality whose materiality and effects arise out of a network of practices and rationales that seek to programme and intervene in economic and social life” (Miller, 1990, p.317).

To support the investigation, this study considers both primary sources – including the *Relatione* and a collection of correspondence between Duke Ferdinando, the King of Spain, Philippe III, the Duke’s advisor Don Ottavio Gentili, the two ambassadors of Mantua in Madrid, Don Giovanni Ottavio Gonzaga and Francesco Nerli – and secondary sources, including the *Registro delle spese della Ducal camera di Casale in provisionati (Accounting Book Recording the Expenses of the Duchy government in Casale [of Monferrato])*, presented by Giorcelli (1893), together with other documents describing the potential deal.³ These sources offer a clear description of the historical context surrounding the King of Spain’s barter proposal.

The next section introduces the theoretical framework adopted in this study, including the concept of governmentality as proposed by Foucault (1978) in his socio-political studies and deepened by more recent sociological investigations (Elden, 2007; Legg, 2005; Singer and Weir, 2008; Valverde, 2007) and (critical) accounting research (Dean, 1999; Miller and Rose, 1990; Murdoch and Ward, 1997; Rose and Miller, 1992; Stewart, 1992). The section entitled “The historical context of the barter and the *Relatione*” delineates the intricate boundaries and political interests of the territories of northern Italy, and it contains detailed information about the *Relatione* that supported the Duke’s decision to reject the trade. Following that, information pertaining to territorial qualities and frontiers, resources, means of subsistence, wealth, population density, categories of individuals, their habits, and existing rules on the island is presented. From this information, it is possible to derive an assessment of the “men” and “things” appearing in the Sardinian territory, the cash flows it would deliver to its governor, and how a government might be conducted if the barter occurred. The section “Discussion of the barter rejection” outlines the reasons for the denial and demonstrates how governmental rationality supports that decision. The article finishes with some pertinent conclusions.

Theoretical framework

To demonstrate how rationality drives a political decision, any study must first define the concept of rationality.⁴ Foucault defines governmental rationality, governmentality, or the art of government as the “right manner of disposing things so as to lead ... to an end which is ‘convenient’ for each of the things that are to be governed” (Foucault, 1991, pp.96–7). In Foucault’s thought, the rationality of governing a State or territory – also known as “political rationality” (Rose and Miller, 1992)⁵ – entails considering not just the population but also the qualities of the territory and the relations between population and territorial qualities.

This concept of rationality in government results from Foucault’s historical reflection and efforts to explain the origins and problems associated with the government of the modern State. In the process, Foucault compared Machiavelli and La Perrière (Dean, 1999; Elden, 2007). He contended that the key element of government for Machiavelli, as developed in *Il Principe (The Prince)*, was territory, but its constituents represented “mere variables”, such that:

territories can be fertile or not, the population dense or sparse, the inhabitants rich or poor, active or lazy, but all these elements are mere variables by comparison with territory itself, which is the very foundation of principality and sovereignty. (Foucault, 1991, p.93)

Conversely, La Perrière represents anti-Machiavellian thought by placing the “mere variables” in a central role (Elden, 2007), such that:

what government has to do with is not a territory but rather a sort of complex composed of men and things ... but men in their relations, their links, their implication with those other things which are wealth, resources, means of subsistence, the territory with its specific qualities, climate, irrigation, fertility, etc.; men in their relation to that other kind of things, costumes, habits, ways of acting and thinking, etc. (Foucault, 1991, p.93)

Foucault supports La Perrière’s conceptualization of the art of government and considers it the foundation of the modern State, though the development of this art does not exclude Machiavellian concepts of sovereignty (Dean, 1999). Rather, Foucault proposes a triangle in which sovereignty over a territory and its constituents (that is, “men” and “things”) co-exists with discipline (that is, systems and rules to control and defend the territory) and government (that is, for the welfare of a territory). Sociologists call this triangle “governmental management” (Elden, 2007).

In looking for connections between political theory and political rationality, Foucault also shows that, starting at the end of the sixteenth century, State governments began to be linked to a growing need for “knowledge of the state, in all its different elements, dimensions and factors of power” (Foucault, 1991, p.96). This need prompted the development of “governmental technologies” (Rose, 1991) – complex, calculative practices, notation techniques, computations, examination procedures, and assessments designed to fulfill the political rationality of the governor (Gordon, 1991; Miller, 1990; Rose and Miller, 1992; Spence, 2010). Foucauldian accounting histories have also introduced new ways to consider accounting (Stewart, 1992, p.67). It was from the 1990s that accounting practices started to be considered in a broader sense, as one of the possible technologies of government (Miller, 1990; Miller and Napier, 1993; Stewart, 1992) that governors use to translate governmental policies into practice, as well as to make reality calculable and economic issues visible (Carnegie and Napier, 1996; Jones, 2010; Miller, 1990; Neu and Heincke, 2004; Rose and Miller, 1992). By introducing such technologies – which consist of accounting practices as well as a “complex of mundane programmes, calculations, techniques, apparatuses, documents and procedures” (Rose and Miller, 1992, p.175) – governors gain

the ability to know and control their territories (Alvarez-Dardet Espejo et al., 2002; Baños et al., 2005; Murdoch and Ward, 1997; Neu, 2000; for the Italian context, see Bracci et al., 2010; Di Pietra and Magliacani, 2006; Riccaboni et al., 2006; Sargiacomo, 2008, 2009).

This governmentality perspective appears helpful in interpreting past situations associated with the decision to govern a new territory, such as an unknown territory about to be conquered, acquired, or received. The associated governmental matters form the political rationality, which is necessary to consider when determining the government of a potential new domain. This study therefore contributes to new accounting history (Napier, 2006) by interpreting broad information, and not just accounting information, through the theoretical model of human behavior offered by Foucault (Parker, 1999). In particular, this study refers to the art of government by analyzing the potential government of a “new” territory and the rationality that drove the rejection of this possibility. Moreover, it analyses how accounts inform and drive governmentality decisions. With a Foucauldian accounting history approach (Stewart, 1992), this research extends findings about the technologies of government and their uses in European contexts (Alvarez-Dardet Espejo et al., 2002; Jones, 2010; Murdoch and Ward, 1997), and in Italy in particular. In this respect, Di Pietra and Magliacani (2006) highlighted how accounting systems supported the managerial decision making displayed by the Archbishop Seminary of Siena in the second half of the seventeenth century. Sargiacomo (2008, 2009) has also depicted the role of accounting in the effective administration of justice in the Farnese State of Abruzzo in the sixteenth century, and the “art of government” of Margaret of Austria in Abruzzo. Sargiacomo et al., (2010) demonstrated the role of the police apparatus in the Venetian State as a means to reinforce, protect, and defend the State; in this secretive, sinister process, accounting information played a key role. Moreover, studies of Italian accounting histories using different research approaches have flourished (Bracci et al., 2010; Riccaboni et al., 2006; Sargiacomo, 2006a, 2006b).

This study enlarges this literature because it analyses an unexplored field in Italian accounting history research: a prospective barter, in which a governor had to make decisions about a territory that was not yet under his control (and indeed never would be).

The historical context of the barter and the *Relatione*

Territorial barterers have a long tradition, starting in the Middle Ages in Europe as a solution to regional disputes and national unifications (Rosa, 2002; Vehse, 1856),⁶ and extending all over the world during periods of colonial expansionism (Baxter, 1956; Bloom and Solotko, 2004; Rosa, 2002). During the “Period of the Courts” (that is, the sixteenth and seventeenth centuries), territorial barterers were a diplomatic way to solve political disputes and define military treaties in a territory with intricate boundaries and small regional States, such as northern Italy (Belfanti and Romani, 1987; Fochessati, 1912; Quazza, 1922; Romani, 2005a). For example, the Austrian Chancellor Kaunitz tried to convince Duke Charles of Würtemberg to give up Würtemberg territories in exchange for Modena, an Austrian domain close to the duchy of Mantua (Vehse, 1856). In 1800, the King of Spain and Napoleon signed the “San Ildefonso treaty”, which allowed for the exchange of Western Louisiana – a Spanish colony in North America – and the duchy of Parma, a French domain close to Mantua (Rosa, 2002). Thus, the prospective barter between the Kingdom of Spain and the Duchy of Mantua was not unique.

The proposal resulted from the King’s need to solve certain logistic problems related to the complex boundaries in northern Italy at the beginning of the seventeenth century (Grendler, 2009, pp.9–14). The King wanted the county of Monferrato, because that possession would facilitate travel and trade between Genoa and Milan and consolidate his domination over the north of Italy.

Monferrato had a turbulent history: it had passed to Gonzaga's domain from the Paleologi family in uncertain circumstances (Belfanti and Romani, 1987; Grendler, 2009; Lazzarini, 2005), in a case subject to international judgment by the Emperor of Spain, Charles V (with a resolution dated 3 November 1536). This land represented an enclave or buffer area (Raviola, 2003), placed inside the Savoia family's domains and between the region of Liguria and the State of Milan (northwest Italy), both of which were Spanish domains. The Emperor's resolution granted Gonzaga domain, but it did not meet Savoia's expectations. Actually, the Savoias still hoped to acquire Monferrato, relying on the strong opposition that the county's population continued to show to the Gonzaga family; its conquest would mean greater protection of the Savoias' lands and wider domains, up to the valley of the River Po. The Savoias thus tried hard to occupy the county using judicial and military means, but the Gonzagas worked to earn the esteem and appreciation of the inhabitants of Monferrato. They reduced internal opposition and suppressed institutions that supported the Paleologi's domination, succeeding in gaining the trust of Monferrato's population (Belfanti and Romani, 1987; Grendler, 2009; Romani, 2005b).⁷

The King of Spain also had interests in Monferrato. If he could merge its domains in north-western Italy, he could link the most important towns of northern Italy, without interruption, to the Mediterranean Sea and thus open a new sea-based connection to Spain. Unlike its relations with the Savoia family, the Gonzaga family enjoyed more diplomatic, trust-based relations with the King of Spain (Ferrer Valls, 2009). A first barter proposal in 1560 from the Duchy suggested an exchange of the county of Monferrato for the Spanish domain of Cremona. Cremona was located between the Duchy of Mantua and the Marquisate of Monferrato (Figure 2). For its proximity to the Duchy, it was the Mantuan favorite target in the barter bargains. The proposal was rejected by Spain, though Gonzaga proved that Monferrato offered greater contributions to welfare than did Cremona (Fochessati, 1912).⁸

After that first barter proposal, 60 years of diplomatic impasses and violent wars for Monferrato followed. In 1612, the Savoia family asserted that Maria Gonzaga, daughter of Margherita of Savoia and Francesco Gonzaga, was the heiress of Monferrato, but Duke Ferdinando, the successor of Francesco Gonzaga, exiled Margherita and Maria Savoia from the Duchy. The Duke's behavior led Carlo Emanuele Savoia to occupy Monferrato lands, starting a long and violent war that ended in 1617. Diplomatic attempts to solve the "Monferrato affair" also restarted in 1615, when Duke Ferdinando resumed the project of bartering the marquisate. In 1618 the bargaining was still going on and the Duke charged his ambassador in Madrid, Don Giovanni Ottavio Gonzaga, with taking up this issue, as documented in a letter the Duke sent to Don Giovanni. In the letter, he listed three possibilities for obtaining advantages from the Monferrato affair:

take the means offered by Spain to defend what is mine [Monferrato], exchange that county or make a deal with the Savoia Family: the first possibility is not convenient for the King of Spain, the second one only depends from the King and the third one is a bad solution both for me and for the King. (Gonzaga, 1618)

Furthermore the later letter from Francesco Nerli in 1624, summarized the "Monferrato affair" and narrated the several barter proposals that were put between 1618 and 1624.

The King of Spain knew he had free passage through Monferrato, and, in the initial stage for the barter bargaining he began by offering small, relatively insignificant domains, such as the towns of Correggio, Sabbioneta, and Bozzolo (not far from Mantua: Figure 3), as counter-proposals (Nerli, 1624; Quazza, 1922). He also offered the possibility of exchanging other domains far from Northern Italy: Sardinia, Abruzzo (except its harbors), some lands of the Kingdom of Naples, or some others in Portugal, in exchange for Monferrato or even the entire Duchy of Mantua (Nerli, 1624).



Figure 3. The Duchy of Mantua and States ruled by cadet branches of the Gonzagas

The Duke was disappointed by the first unbalanced offers, but to keep the bargaining going, so as to achieve a better proposal from the King, he replied to the King and thanked him for his commitment in the territorial exchange (Gonzaga, 1619a). Three days later, though, he wrote to his ambassador, Don Giovanni Ottavio Gonzaga, and he clearly laid out his plans to the ambassador, namely, to drive barter negotiations:

about the Monferrato exchange, if we bargain about a land in Lombardia [Northern Italy] I can only accept Cremona in exchange, but if we bargain about a land far from Lombardia I can only accept a state which is more magnificent [than Monferrato], richer and free from constraints in governing it. (Gonzaga, 1619b)

The Duke considered the offer of Sardinia the most interesting proposal (Nerli, 1624) and believed he could trust the King. Indeed, the King could hardly betray him after the exchange, because the Isle would lose its strategic position due to the decreasing importance of the Mediterranean Sea (Rapp, 1975).⁹ Moreover, the trust of the Gonzagas for Spain was based on their long-standing support for the Spanish royal family. In particular, the Gonzaga family had a long tradition of organizing parties and concerts in honor of the Emperor Charles V, which offered not just amusement but also served to permit the constant renewal of their diplomatic relationship, political trust, and alliances (Ferrer Valls, 2009; Grendler, 2009).

The Duke considered the offer of Sardinia carefully and charged Don Ottavio Gentili with creating an inventory of the island that would give him adequate information about it (Luzio, 1922). Gentili's assessment, documented in the *Relatione dell'Isola di Sardigna* (Figure 4), was completed on 16 May 1618, and promised a "Descrizione dello stato et qualità dell'Isola di Sardigna" ("Description of conditions and qualities of the Isle of Sardinia"). This document, currently stored in Gonzaga's Archive of Mantua, is organized into 13 sheets (recto and verso), on which Don

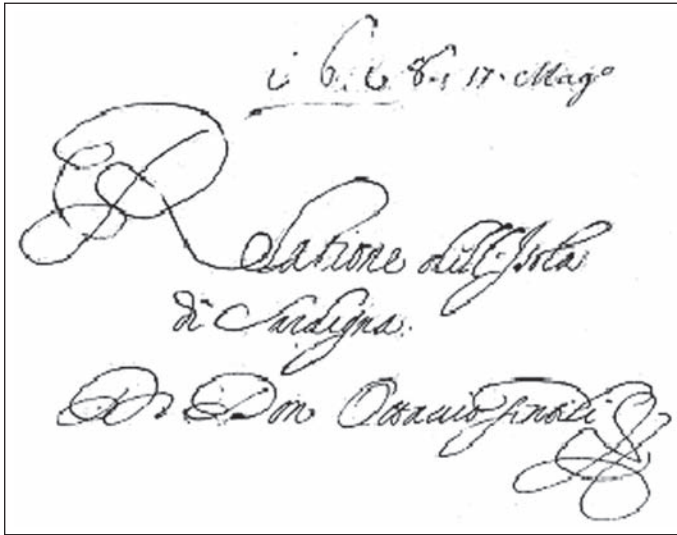


Figure 4. Front page of the report drafted by the Duke's advisor

Note: "Relazione dell'Isola di Sardegna di Don Ottavio Gentili" (translation: "17 May 1618 - Report of the Isle of Sardinia by Don Ottavio Gentili")

Gentili inventoried different features of the Isle of Sardinia, in the following categories: (1) a description of the island; (2) description of the Clergy; (3) Cagliari; (4) Oristano; (5) Sassari; (6) other places; (7) scholars, doctors and other professional men; (8) money and mint; (9) description of the features of the island and country life; (10) houses and wild animals; (11) rivers; (12) mines and printing houses; (13) minor islands; (14) government of the island; (15) cash in-flows; (16) classification of the population; (17) summary of total cash flows; (18) information sources; and (19) final notice.

The *Relatione* represented the main collection of data and information the Duke used to judge the possibility of governing the island. It contained several items of information about the Isle of Sardinia,¹⁰ resulting from interviews conducted by Don Gentili, who noted:

This is all the information I could find out about the conditions of this Island, a piece of it from a Sardinian gentleman, named Don Francesco Pasce, the other piece from Mister Sebastiano di Martini, a Genoese merchant, who has been in this Island for twelve years and traveled around it more than once I relied on them, but I provided always clearer information. (Gentili, 1618, sheet 16 verso–17 recto)

The report focused on objective information; the advisor's opinion was not solicited. However, Don Ottavio Gentili ended his *Relatione* with a hint about the risks of the island, by referring to a dangerous berry: "the last thing to say is that on this Island grows a poisonous berry and whoever tastes it dies smiling ... because it paralyzes nerves and muscles" (Gentili, 1618, sheet 17 recto).¹¹

The Duke's opinions and doubts about the exchange appear in several letters between the Duke himself, the King of Spain, the Duke of Savoia, Carlo Emanuele I, Don Giovanni Ottavio Gonzaga and the chief of the Gonzagas' Law Court Francesco Nerli – the two ambassadors of the Duke in Madrid – (Gonzaga, 1618, 1619a, 1619b, 1619c; Nerli, 1624; Savoia, 1620). For example, Nerli's (1624) summary of the prospective barter between Monferrato and Sardinia sheds light on the problem the Duke had identified in the exchange: the need to commission a fleet to defend the Island. Moreover, the *Relatione* underlined the challenges and prospective risks the Duke would

face if he acquired and had to govern Sardinia, as well as the prospective contribution of the island to the wealth of his duchy.

None of these documents focused on the island as a simple object of sovereignty; instead, they addressed the population and resources that had to be governed (Luzio, 1922; Lai, 1997; Quazza, 1922). The theoretical framework for the study anticipates that the paying of close attention to these matters (including the population, resources, risks, and challenges) indicates the transition from a narrow Machiavellian concept of sovereignty to the notion of the modern State depicted by La Perrière and analyzed by Foucault (1991). The *Relatione* acted as a “problematization” tool with which the “expert” Don Ottavio Gentili sought out “difficulties and conceptualize[d] them in problems” (Baños et al., 2005, p.184) in an effort to help the Duke go beyond mere consideration of his sovereignty. The Gonzagas’ “concern to feed the people and their pursuit of moderate policies towards ... the population as a whole suggest that they were good rulers by the standards of the times” (Grendler, 2009, pp.8–9). The content of the *Relatione* confirms the Gonzagas’ desire to take into account the attitudes of the Sardinian population.

The barter proposal through a governmentality lens

Analysis of the report

Don Ottavio Gentili had a duty to draw a “picture” of Sardinia and make the Duke aware of both positive and negative issues associated with governing that territory. As a prospective governor, the Duke needed to know the features and peculiarities of Sardinia, as well as *how* the territory could be governed (Murdoch and Ward, 1997).¹² Therefore, the *Relatione* offers three main paths for analysis:

- The territorial constituents to be governed, in terms of “men” and “things” (Foucault, 1978), that were available in the territory (sovereignty).
- The existence or implementability of systems and rules to control and defend the territorial “men” and “things” (discipline).
- The qualities of the “things” and the capabilities of “men” to be aligned and managed to favor the welfare of the territory (government).

The availability of this key strategic report permits the testing of the research hypothesis that states governmental rationality drove the Duke’s decision to reject the barter. Specifically, it details what the Sardinian territory consisted of in terms of “men” and “things” to be governed and the cash flows the island guaranteed to its governor. The territorial governability is conceptualized and made visible by considering “what is to be governed” and “how government should be conducted” (Table 1), as Murdoch and Ward (1997, p.309) have suggested:

The government of a territory entails somehow *knowing* that territory; requires an understanding of what the territory consists of, and what the objectives of government should be. This raises the general question of *how* government should be conducted, a question directly addressed through Foucault’s concept of governmentality. (emphasis in original)

Indeed, the matters “what is to be governed” and “how government should be conducted” sketched out by Murdoch and Ward (1997) can be interpreted as the key issues for which the Don Ottavio Gentili drafted his report—to let the Duke know the nature of territory to be governed if he accepted the barter. The consideration of the Foucauldian concepts of sovereignty, discipline, and

government (Foucault, 1978) and their relationships with the notions outlined by Murdoch and Ward (1997) enables a verification of the territorial availability of “men” and “things” on the Island, as well as the territorial controllability and manageability of such “men” and “things”, which together form the territory to be governed (Table 1).

What is to be governed?

The *Relatione* offered exhaustive information about the Sardinian “men” and “things,” or the “resources” of the island that might contribute to its territorial prosperity and attractiveness. The Sardinian inhabitants were divided into groups by Don Ottavio Gentili in the *Relatione* (Table 2) to present the Duke with a classification of their numbers and features, as well as the classes of people on the island.

Table 1. Territorial governmentality: Conceptualization to analyze the rejection of the barter

		Governmentality issues		
		↓ What is to be governed ↓ Sovereignty	↓ How government should be conducted ↓ Discipline	↓ Government
Territorial constituents	“Men” “Things”	<i>Territorial Availability</i>	<i>Territorial controllability</i>	<i>Territorial manageability</i>

Table 2. Groupings of “men” on the Isle of Sardinia

Group	Descriptions	Key features
Clergy	Groups of priests, for which cash inflows are accounted by Gentili (e.g., “Padri Gesuiti” 20,000 <i>scudi</i> [ancient currency unit], “Padri Agustiniani” 3,000 <i>scudi</i> , “Padri Carmelitani” 2,000 <i>scudi</i> and “Padri di S. Domenico” 12,000 <i>scudi</i>). Nuns in three different monasteries, for which revenues are accounted (two monasteries in Cagliari and one in Sassari for a total revenue of 14,000 <i>scudi</i>).	Representatives of the spiritual and temporal power of the Church: they had rules of conduct, established roles and money to be managed.
Inquisitor	Previously located in Sassari, this function was conducted by a priest with a wide range of people supporting the discipline of the territory (e.g., “ <i>officiali</i> ”, “ <i>ministri</i> ”, “ <i>gentilhuomini</i> ”, servants). After conflict with the Vice-King, he moved to Cagliari.	Conducted by a priest; a powerful institution often in conflict with the Vice-King; suffered a reduction of freedom.
Governors	Lived in Cagliari or Sassari. The Vice-King governed all “state affairs” with the help of a governor-in-chief and a selected group of people: a regent of Spain, a lawyer, and two judges (one Spanish, one Sardinian).	Representative of the temporal power; different Spanish and Sardinian institutions in a constant contest for power.

Table 2. (Continued)

Group	Descriptions	Key features
	After that came the treasurer, the “maestro Rationale” (accountant), and chamber deputies, which administered the King’s properties and were appointed by nobles, the clergy, and the citizens. In Cagliari and Sassari, a judge (“Vegher”) was appointed to decide on civil and criminal actions.	
Cagliari inhabitants	People living throughout Cagliari, considered indolent, with little interest in trade or the arts: “There are no arts apart from the essential ones ... the nobles could concern themselves in trade, but prefer riding horses and hunting ... and ... tend to be contentious”, also “interested to hunting ... avoiding any kind of industry” (Gentili, 1618, sheets 8 recto and 9 verso).	Litigious, stubborn, not interested in the arts. Occupied in traditional and essential activities (for subsistence). Interested in hunting, not in trading.
Sassari inhabitants	More intelligent than Cagliari residents, more capable in arts, defense, and trading. Usually charged with governing.	Hard workers; in charge of governmental functions.
Oristano inhabitants	Fewer than Cagliari and Sassari inhabitants; indolent and interested in hunting more than trading.	Contentious, stubborn, eager to hunt, not to trade or study.
Scholars, doctors, and other professional men	Only a few, due the absence of universities; they deemed hunting a passion rather than an activity to improve personal or family means; not recorded in professional registers but appointed by the Vice-King.	Very few in number (many left to study elsewhere).
Soldiers	50,000 soldiers equipped with 15,000 war horses, 5,000 hook guns and 10,000 shields.	Used to defend the island, but also the Spanish kingdom if required.
Whole isle inhabitants	About 120,000–150,000. Divided into three classes: Clergy, army, and mob. They had different levels of power and freedom.	Lazy and unwilling to change, but accustomed to obey the existing rules.

Note: This table is based on the descriptions reported in the *Relatione*.

Moreover, the isle of Sardinia was described illustrating its morphological characteristics, including main cities, churches, harbors, fortresses, rocky promontories, and minor islands (Table 3).

This description provides an overview of the resources (“things”) available in the territory (territorial availability). For each of these types of “things”, the report traced features and types of resources that could be taken into account for a prospective government. The report also commented on missing resources, which would need to be imported or acquired.¹³

The wealth of the territory

The *Relatione* provided information about the wealth of Sardinia under the Spanish domain.¹⁴ The description of the island’s taxation system, expenditures for its defense, the role of the clergy, the financial administration system, and the currency, ended with an account of cash in-flows and out-flows to the governor.

Table 3. Territorial “things” on the Isle of Sardinia

- Isle as a whole (measures of its surface, its length and its width; descriptions and counts of harbors, mountain ranges, coasts)
- Clergy places and revenues: archbishoprics of Cagliari (10,000 *scudi*), Sassari (5,000 *scudi*) and Oristano (8,000 *scudi*); bishop’s palaces in Alghero (8,000 *scudi*), Boza (8,000 *scudi*), Castel Arragonese (6,000 *scudi*); and abbeys
- City of Cagliari (available hospital [6,000 *scudi* per year revenues], two monasteries [10,000 *scudi* revenues], buildings, ordnance, gardens, vineyards, ponds, rabbits, citrus fruits, fish)
- City of Oristano (bad climate due to marshes, but available oranges, lemons, and rivers with fish)
- City of Sassari (one monastery with 4,000 *scudi* revenue, buildings, churches, fountains, gardens, vineyards, melons, and plums)
- Castles, fortresses and residences in other places (described for their attitudes in defending the island)
- Money and mint (capability to print golden and silver money, as well as other small coins)
- Wild and tame animals (abundant, described as means of livelihood)
- Mines and printing houses (gold, silver and iron, not exploited yet in terms of business activities or wealth creation)
- Minor isles (described in terms of their width and presence of wild and tame animals, churches, rivers, woods)
- Rivers (described for their fish)

Note: This table has been prepared based on the descriptions reported in the *Relatione*.

The annual cash in-flows due to taxation constituted the main gain for a governor in that period. The report highlighted the potential contribution of the island and its taxation system and informed the Duke about the tax system under the Spanish domain, where the sovereign of the island “controls and has in his hands the taxation system of the whole Island” (Gentili, 1618, sheet 15 recto). The taxes were distributed among the governor and the cities: “All duties are due to the governor, the taxes are shared between the governor and the Cities in this way: the taxes are calculated as the 11 and 2/3 per cent of the value of import and export; of these, 5 per cent is due to the governor and the 6 and 2/3 per cent are due to the cities” (Gentili, 1618, sheets 14 verso and 15 recto; Table 4). Information he obtained from people living on the island also enabled Don Ottavio Gentili to calculate the cash in-flows from taxes on products such as wheat, cheese, tuna, salt, leather, wines, and wool, all of which were commercialized on the island.

Under the domination of the King of Spain, the main expenditures consisted of the maintenance of towers, fortifications, and guard posts (Figure 5 and Table 4). No other expenses were recorded. The maintenance of the navy was not a cash out-flow, because Spain provided the coastal defense. The cost of the fleet would have been virtually impossible for Don Ottavio Gentili to identify and disclose, because the navy was directly under the control of the Kingdom of Spain. That is, the King of Spain had a fleet to patrol the boundaries of his territories – that is, all coasts except for that with France – that also protected Sardinia (Jurado-Sanchez, 2002). However, the Gonzaga Family had no fleet, though Mantua was surrounded by the lakes, and the Duke would need to arrange and maintain a brand new fleet in the event of the barter occurring. At the time of the *Relatione* (1618), Don Ottavio Gentili himself was already aware of this fact, since he underlined to the Duke the possibility of increasing the provision of vessels from the clergy and the nobles of Sardinia in case of need:

the Clergy have to provide four vessels, but if they had the duty of the overall defense of the Island, they would provide two vessels more ... the Nobles would have the possibility of providing two vessels because they have their own cash in-flows. (Gentili, 1618, sheet 15 verso–sheet 16 recto)

L'entrata di Sua Maestà senza che entrino nelle suddette sono:

<i>Tratta di grano</i>	<i>148.500</i>
<i>Tratta di formaggio e sua gabella</i>	<i>32.500</i>
<i>Tratta di sale</i>	<i>7.000</i>
<i>Tratta di canna, e sua gabella</i>	<i>30.000</i>
<i>Altre entrate di vino e lana, e sua gabella</i>	<i>10.000</i>
<i>Gabella delle collette castane</i>	<i>18.000</i>
<i>La spesa che si fa nelle Torre, Sanzuo, et. ufficiali sono</i>	<i>50.000</i>
<i>Quasi questo cinquanta mila delli ducati, e quarenta sei mila de scudi non si fa conto nel conto suo</i>	
<i>Conto suo</i>	<i>196.000</i>

Figure 5. Total cash in-flows and out-flows of the Isle of Sardinia as reported in the *Relatione*. Note: The first line of the figure is an introductory sentence for the following accounts and states “L’entrata di Sua Maestà senza che entrino nelle suddette sono:” (“The cash in-flows pertaining to His Majesty [the king of Spain] without extraordinary cash-inflows are:”). The subsequent lines describe the King’s cash in-flows one by one and are translated in Table 4.

Table 4. Sardinian cash in-flows and out-flows, estimated by Don Ottavio Gentili

	Total	Rental fees	Duties	Taxes
Cash in-flows				
Cereals trading	148,500		148,500	
Cheese trading and its taxes	32,500		20,000	12,500
Fishing and salt stock	7,000	7,000		
Leather trading and its taxes	30,000		30,000	
Wine and wool trading and its taxes	10,000		10,000	
Taxes on import	18,000			18,000
Total cash in-flows	246,000	7,000	208,500	30,500
Cash out-flows				
Maintenance of towers, fortification, guards	-50,000			
Total cash out-flows	-50,000			
Total net cash flows	196,000			

Note: This table translates to English the accounts reported in Figure 5. In particular, the column “Total” presents the same amounts handwritten by Gentili (Figure 5), while “Rental fees”, “Duties” and “Taxes” summarize the information reported by Don Ottavio Gentili in the last sections of the *Relatione*.

The commissioning of a fleet, which required cash, resources and experience, constituted a serious problem for the Duke. Furthermore, the letter in which Francesco Nerli summarized the “Monferrato affair”, made it clear that the doubt raised by Don Gentili about coastal defense not only clouded the exchange proposal, but also pushed the King to increase the bid: “His Majesty [the King of

Spain] added also the maintenance of a fleet of very good vessels, which could be constituted by the fleet provided to Genoa by the Kingdom” (Nerli, 1624).

However, the offer of a common fleet with Genoa was not enough for the Duke, who considered it only a temporary solution to the defense problem, as underlined by Nerli (1624) in the same letter:

His Highness [the Duke] could not like to completely accept this offer not only for the distance and the bad quality of the air [of the Island], but also for what could happen in the future if the King’s [of Spain] heir would not be equally willing.

In this context, the clergy also provided for some of the fleet, as clearly reported: “the Clergy is required to maintain four vessels as defense of the Island and to pay them to the King [of Spain], who stores them in Sicily” (Gentili, 1618, sheet 6 recto). This contribution could reflect the soundness of the clergy’s finances, which Gentili depicted clearly in the form of the clergy’s possessions: archbishoprics and bishoprics (Table 3). Moreover, the clergy used their means to help “unmarried women, sick people and poor prisoners” (Gentili, 1618, sheets 10 recto and 10 verso).

Gentili also described the economic institution charged with managing the King’s treasure. It was organized as a council of three representatives, drawn from among nobles, clergy, and citizens, each of whom had the responsibility to make payments “to the guards of the towers and fortifications and to the other King’s officers, and they had to check on works and the payment of their dues” (Gentili, 1618, sheet 13 recto). Beyond the tradition of this council, Gentili indicated the weakness of the Sardinian currency as not very valuable or exchangeable outside the island, because it contained little gold (Gentili, 1618, sheet 10 verso).

By combining all these financial matters, Don Gentili calculated the net cash flows of Sardinia under Spanish domain as 196,000 *scudi* (ancient currency unit) (Figure 5 and Table 4), excluding the expense that would have been incurred to form a new fleet. He further tried to quantify the potential contribution of the island to the personal advantage of its governor by observing that previous governors, “when leaving, leave wealthy, and the last secretary brought back to Spain 70,000 *scudi* which he had earned in three years; thus from this amount it is possible to assume the value of this Island” (Gentili, 1618, sheet 16 recto). From a financial point of view, the Duke’s advisor painted a complete “picture” of the potential value of the island after the barter. In brief, he reported accounts that could render the entire value of the Island “visible” to the Duke.

How should the government be conducted?

The *Relatione* provided information about not only the territorial availability of “men” and “things” but also their controllability and manageability. Regarding the Sardinian “men”, the *Relatione* discussed information useful from a territorial defense perspective: Sardinia had about 50,000 infantrymen who could be considered good in defense activities, when governed by the King. Three classes of “men” earned more detailed descriptions: the clergy, army, and mob. The first two could guarantee discipline in the territory, because of their roles and capability to influence opinions and habits. The mob offered an important contribution to activities designed to increase the resources of the territory, despite the lack of educational institutions (i.e. universities, study centers)¹⁵ and overall “laziness” (Gentili, 1618, sheet 14 verso) of the population.

Thus, regarding “men” only (that is, Sardinian inhabitants), the Duke would have recognized a disciplinary system was in place for two of the three classes: the clergy and army. The manageability of these “men” would be more problematic for a new governor though, considering the need

Table 5. Issues to resolve (–) and non-problematic issues (+) for the territorial “men” governmentality, according to Don Ottavio Gentili’s description

		How government should be conducted	
		↓ Discipline <i>Territorial controllability</i>	↓ Government <i>Territorial manageability</i>
“Men”	– Clergy	+	+
	– Inquisitor	+	+
	– Governors	+	–
	– Cagliari inhabitants	–	–
	– Sassari inhabitants	–	–
	– Oristano inhabitants	–	–
	– Scholars, doctors and other professional men	+	–
	– Soldiers	+	–
	– Whole isle inhabitants	<i>n.a.</i>	<i>n.a.</i>

Note: *n.a.* indicates issue not described in depth by Don Ottavio Gentili.

to overcome their resistance. Moreover, Don Ottavio Gentili warned the Duke about government overlaps and separations he should consider to gain a clear understanding of the territorial controllability.¹⁶ The existing government system used roles and rules defined by the Spanish Vice-King; a new governor would need to verify the opportunities and disadvantages of introducing changes to such government structures. The mob class described by Don Ottavio Gentili was not as controllable as the clergy and the army, even if a system of justice already existed and worked effectively. The inhabitants of the main cities appeared quite litigious and unwilling to change their habits or work more than they needed for their survival. Thus the advisor’s descriptions of the Isle of Sardinia suggested some notable issues to resolve before governing the “men” of the island, as well as some less problematic concerns (Table 5).

Regarding the resources (“things”) on the Isle of Sardinia, the *Relatione* showed:

1. The clergy’s possessions represented resources useful for controlling the territory through the actions of the clergy.
2. The cities contained natural and manufactured resources useful for subsistence.
3. Castles, fortresses, and residences offered resources for territorial controllability, as existing “things” that were apt to exert discipline.
4. The mint allowed for territorial manageability.
5. Wild and tame animals were basic resources for sustainability and growth.

Although the advisor noted some useful resources (“things”), he also highlighted some problems associated with governing the resources that the prospective governor of the island would need to resolve (Table 6).

Table 6. Issues to resolve (–) and non-problematic issues (+) for the territorial “things” governmentality, according to Don Ottavio Gentili’s description

		How government should be conducted	
		↓ Discipline <i>Territorial controllability</i> ↓	↓ Government <i>Territorial manageability</i> ↓
“Things”	– Isle as a whole	<i>n.a.</i>	<i>n.a.</i>
	– Clergy places and possessions	+	+
	– City of Cagliari	+	–
	– City of Oristano	+	–
	– City of Sassari	+	–
	– Other castles, fortresses and residences	+	<i>n.a.</i>
	– Money and mint	+	+
	– Wild and tame animals	<i>n.a.</i>	–
	– Rivers	<i>n.a.</i>	–
	– Mines and printing houses	<i>n.a.</i>	–
	– Minor isles	<i>n.a.</i>	<i>n.a.</i>

Note: *n.a.* indicates issue not described in depth by Don Ottavio Gentili.

The consideration of “men” and “things” together, according to the Foucauldian concept of governmentality, thus reveals the following outcomes:

1. Becoming the governor of Sardinia meant achieving the sovereignty of a territory, including plenty of “men” and “things”, and Sardinia would guarantee significant wealth to its governor.
2. The territory had structured rules that stated and guaranteed clerical power, respect for rules, and the security of the territory. The ability of the Duke to ensure discipline was not taken for granted; some of Gentili’s descriptions highlighted the existence of structured power among some local people, whose perspective the governor of Sardinia would need to consider and respect. The territory of Sardinia had also embodied rules and codes of conduct that permitted governors to exploit the territorial resources, in the sense of gaining more power or enlarging their wealth.
3. Running governmental activities to manage the territory required significant efforts to address the resistance of “men” engaged in livestock breeding and agriculture activities. Such groups already acted in very repetitive ways and avoided any pushes to advance or make progress in their business.

In brief, the financial and governmental information reported in the *Relatione* (and other primary sources) provides a means to assess whether the Duke’s final decision to reject the barter was rational, according to the concept of governmental rationality as defined by Foucault and developed by Miller and Rose (1990).

Discussion of the barter rejection

The financial and governmental issues that set up the Duke's rationality are discussed in the two next sections. The following section compares the cash flows of the bartered domains to highlight the differences that the Duke might have considered in his decision, and the subsequent next section focuses on the governmental issues concerning the missing navy and the governmental roles already existing on the island.

Comparing the cash flows of the bartered territories

Governmental rationality provided the foundation for the barter rejection, according to the analysis of the financial and governmental information provided by Don Ottavio Gentili in his *Relatione*. From a financial perspective, the advisor gave the Duke information about the cash contribution of Sardinia so he could compare the cash in-flows earned from the two territories to be exchanged. The Duke already had information about Monferrato, which he had long governed and from which he earned cash in-flows.¹⁷

The comparison of the cash contributions of Sardinia versus Monferrato required additional information. The Gonzaga Archives include data consistent with the available financial information about Sardinia in the *Registro delle spese della Ducal camera di Casale in provisionati* (*Accounting book recording the expenses of the Duchy government in Casale [of Monferrato]*; Giorcelli, 1893) and in *L'entrata di un anno di quello stato [del Monferrato]* (*The revenue of a year of that State [Monferrato]*; Tartaglioni, 1600).¹⁸ Giorcelli's (1893) work supports a comparison between Sardinia and Monferrato; he listed cash in-flows and out-flows pertaining to Monferrato, which resulted in a net cash flow of 111,338 *scudi*. Conversely, Tartaglioni (1600) omitted any calculation of cash out-flows and considered only "[ordinary] cash in-flows coming from salt taxes, mills, rents and other resources, which amounted to 171,460 *scudi*". Despite Tartaglioni's partial information about Monferrato, his "171,460 *scudi*" of cash in-flows confirms Giorcelli's calculations (Table 7).

The comparison between the net cash flows shows that Sardinia was the more favorable domain, such that the Duke's rejection appeared irrational. However, the consideration of the cash contribution of Sardinia alone was not sufficient to form the rationality adopted by the Duke. For example, Don Ottavio Gentili underlined the need to consider the future possibility of enlarging the fleet by asking for more contributions from the clergy and nobles:

the Clergy have to provide four vessels, but if they had the duty of the overall defense of the Island, they would provide two vessels more ... the Nobles would have the capability to provide two vessels because they have their own cash in-flows. (Gentili, 1618, sheet 15 verso–sheet 16 recto)

Table 7. Comparison of annual cash flows for Sardinia and Monferrato

Territory	Sardinia	Monferrato	Monferrato
Advisor/author	Don Gentili	Giorcelli	Tartaglioni
Cash in-flows	246,000	167,866	171,460
Cash out-flows	50,000	56,528	n.a.
Net cash flows	196,000	111,338	n.a.

Notes: This table is based on assessments prepared by the cited advisors/authors; n.a. indicates not available.

Regarding the prospect of the barter, the Duke had to consider major efforts in terms of cash and new contributions from the clergy and nobles to guarantee an overall defense of the island. Therefore, after taking into account the naval defense information pertaining to the Spanish government of the island, the Duke's reconsideration of the net cash flow of Sardinia must have been lower than the expected 196,000 *scudi*.¹⁹

Governmental rationality

The accounting calculations show that Sardinia could guarantee the Duke of Mantua considerable cash flows, more than the cash flows from Monferrato. However, additional financial information, such as the need for a fleet, in the *Relatione* helped the Duke form an idea about the overall wealth of Sardinia.

The *Relatione's* presentation of other information pertaining to "men" and "things" clarified their rules, habits, and traditions, as well as the institutions and roles of these elements on the island. Such information complemented the financial information and formed the governmental rationality that drove the Duke's barter rejection. Among Gentili's descriptions, the *Relatione* highlighted two main governmental issues:

1. The absence of a navy: Taking into account the clergy, Sardinia had a fleet of only four vessels, and the Gonzaga Duchy had no navy, nor the capability to run one. Gentili considered the possibility of increasing the number of vessels required of the clergy, as well as the nobles, as noted previously.
2. The problem of succeeding the King of Spain in existing governmental roles: Gentili's analysis of territorial rules and roles revealed several issues related to resistance to change, overlaps, and separations in the governmental apparatus.

The first concern represented a dual issue. First, creating a new fleet would demand both financial and governmental efforts, including higher cash out-flows and the acquisition of naval experience. The second issue also represented a double-edged sword. On the one hand, resistance to change and traditional Sardinian rules and roles could thwart the Duke's ability to replace the Spanish Vice-King in governing through existing institutions. Therefore, the Duke could not take territorial controllability and manageability for granted. On the other hand, resistance and traditions could impede the Duke's ability to improve the economic activities and the wealth of the island.

In brief, financial information about the net cash flows Sardinia provided to its governor was offset by several governmental issues, as highlighted by Gentili. All these issues in combination made the barter rejection appear rational, in the sense of governmental rationality that drives governors of States to make political decisions according to the information gathered by the "technologies of government."

Conclusions

The interpretation of important documents, analyzed over the course of multiple visits to the Mantuan State Archives, shines some light on the reasons that a prospective barter between the King of Spain and the Gonzaga family did not take place, even if it appears at first to have been an ideal solution to wars and diplomatic tensions (Grendler, 2009). The documents prove that Duke Ferdinando Gonzaga had at his disposal both financial and governmental information when deciding whether to exchange Monferrato for Sardinia. These topics represented the main subject of the

primary sources. The reading of the *Relatione* indicates that the barter rejection was driven by governmental rationality, in the sense defined by Foucault: the territory was not interesting in itself or for the prestige it could guarantee, but rather for its constituents (“things”) and its inhabitants (“men”), with their specific characteristics, aptitudes, and relationships.

The information presented in the *Relatione* covered thus “men and things ... in their relations” (Foucault, 1991, p.93) and showed the need to consider such governmental matters before making political decisions. This information was presented in the report because the Duke requested it from his advisor. The Duke appointed Don Ottavio Gentili to draft the *Relatione* only after receiving multiple proposals to barter the Monferrato lands for other territories (Fochessati, 1912; Quazza, 1922). The Duke thus asked for the *Relatione* because he found the King’s updated proposal interesting (Gonzaga, 1619a) but also considered it improper or insufficient to weight a barter offer without having focused his attention on the governmental and financial attributes of the island (Gonzaga, 1619b). Accordingly, in case of acceptance of the barter, the absence of a navy would have represented a financial and governmental issue for the Duke, who had also further doubts about the effective willingness of the future King(s) of Spain to guarantee the provision of a navy (Nerli, 1624).

Hence, the Duke’s decision to reject the barter proposal reflected a governmental rationality, based on problematic governmental concerns, which resulted from the observation of the political reality of the island through the lens of its governmentality. If the Duke considered other reasons, such as political stability, legitimization, international prestige, or dominance strategies, he apparently considered them less important or otherwise supportive of his governmental aims. The desire for “knowledge of the state, in all its different elements, dimensions and factors of power”, which Foucault refers to as the “art of government” (Foucault, 1991, p.96), thus already existed at the end of the sixteenth century and remained clearly visible in the governmental information that supported this barter rejection (Nerli, 1624).

This study contributes to accounting history research by offering an analysis capable of recognizing the governmental rationality that a governor of a State considered in his “attempts to know and govern the wealth, health and happiness of populations” (Rose and Miller, 1992, p.174). Previous studies have testified to the existence of such rationality in the effective government of ancient organizations and States (Jones, 2010; Sargiacomo, 2008; Spence, 2010); this analysis specifies the forms of governmental rationality in a situation of potential government of a territory. The situation involves the possibility of bartering a known, already governed territory for a largely unknown one, which created the need to consider prospective territorial sovereignty, discipline, and government. Thus, this study helps confirm the Foucauldian sovereignty–discipline–government triangle, through which the management of a State can be analyzed and explained. In turn, it confirms the role of Foucauldian perspectives in shaping accounting history research (McKinlay and Pezet, 2009).

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wrote "Analysis of the report", "What is to be governed?", "How should the government be conducted?", "Governmental rationality" and "Conclusions".

Notes

1. Grendler (2009, p.11), in his analysis of Monferrato, stated: "In the eyes of the rulers of Piedmont-Savoy, Lombardy, France and Spain, Monferrato's political and military importance dwarfed other considerations. The northern part of Monferrato was the natural route for any military invader from the northwest [meaning France] into the plains of Lombardy. From the other direction, it was the military route by which Spain might march from Milan into Piedmont and, eventually, France. No army from either direction could avoid Casale Monferrato on the upper Po River, a natural military position made stronger by fortification."
2. The chief of the Gonzaga's Law Court, Francesco Nerli represented the Duke's interests during the second decade of the seventeenth century. He wrote from Madrid to Duke Ferdinando in 1624, summarizing the long diplomatic path of Monferrato and the prospective transfer with Sardinia and other territories. In particular he referred to the information offered by Don Ottavio Gentili after six months on the Island by citing "the abundant 'things' existing on the Island and the net cash flow the Duke could gain from taxes and duties" (Nerli, 1624).
3. Several studies investigated this potential barter (Belfanti and Romani, 1987; Fochessati, 1912; Quazza, 1922; Valerani, 1911), and other works focused on the Gonzaga family and the city of Mantua (Amadei, 1954–1957; Coniglio, 1967; Lazzarini, 1996).
4. The governor's choices can be explained by several rationality perspectives, because "there exist 'multiple rationalities' in 'the doing of research' (Latour, 1987)" (Lodh and Gaffikin, 1997, p.439).
5. Rose and Miller (1992, p.175) described political rationalities as "the changing discursive fields within which the exercise of power is conceptualized, the moral justifications for particular ways of exercising power by diverse authorities, notions of the appropriate forms, objects and limits of politics, and conceptions of the proper distribution of such tasks among secular, spiritual, military and familial sectors".
6. For example, the French duke of Choiseul and the Genoan Agostino Paolo Domenico Sorba handled the trade of the Isle of Corse from Genoa to France in 1768.
7. Grendler (2009, p.13) also stated: "Once the opposition was crushed, Vincenzo I adopted different tactics to integrate Monferrato into the Gonzaga state and to win the loyalty of the nobility ... At the same time, he reorganized Monferrato's institutions in a less oppressive way and co-opted some of the nobles ... Over the time the nobles and people of Monferrato became loyal subjects."
8. This first proposal came from the Duke Guglielmo III, who sent to his agents in the Spanish Court "instructions" and a "memorial" about the deal. But the King of Spain suspended negotiations, answering that the proposals "were not of use for him" (Fochessati, 1912).
9. The Mediterranean Sea, in which Sardinia is located, was no longer considered the centre of diplomatic and political discourses by the beginning of the sixteenth century; it had become a kind of borderline between Spanish and Turkish domains. The Mediterranean Sea was consigned a minor role in subsequent centuries, as the discovery of a new continent shifted economic and diplomatic attention toward the Atlantic Ocean. Furthermore, the weakening of the powerful Republic of Venice, due to the Turkish invasions from the Near East, reduced the importance of the Mediterranean as a commercial hub (see Rapp, 1975).
10. Luzio (1922), in his *The Gonzaga's Archive in Mantua*, underlined the importance of this document, though it inexplicably remained undiscovered for centuries. Other studies of Gonzaga's Archive include *The Gonzaga's Archive of Mantua* by Torelli (1920) and *Researches on the Gonzagas* by Vaini (1994).
11. This story was not just a legend in the epic poem *The Odyssey* (book XX, line 301), or recalled by ancient authors (Dioscoride, book VI, chapter 14; Plinio, book XXV, chapter 109); in Sardinia, a toxin that forces a condemned victim to smile actually seems to exist. Scientists of the University of Eastern Piedmont in Italy have identified the herb responsible: hemlock water dropwort (*Oenanthe crocata*). Chemical analysis reveals highly toxic chemicals that may make facial muscles contract into a grimace, or rictus (Choi, 2009).

12. This research considers the governmental analysis as one that “takes as central not so much amounts of revenue, size of court, expenditure on arms, miles marched by an army per day, but the discursive field within which these problems, sites, and forms of visibility are delineated and accorded significance” (Rose and Miller, 1992, p.177).
13. In particular, some products were being imported, even if they could have been produced locally. For example, “even though they do not need oil, since they could produce it, if the inhabitants were more industrious” (Gentili, 1618, sheet 14 verso).
14. The term “wealth” as used in this study refers to the riches offered by the Island and described by Gentili, which comprised both cash in- and out-flows, summarized by Gentili at the end of the report, and assets (e.g., churches, buildings, estates) on the Island, whose values also appear in the *Relatione*.
15. “There are no other studies apart from those schools directed by the Gesuiti, which study all they can, and Sardinians, after they had studied, left toward Pisa or Bologna to finish their studies” (Gentili, 1618, sheet 10 recto).
16. “The King [of Spain] owns the cities and two Marchesati, instead the Baroni and the population hold the rest of the Island; conversely the King controls and has in his hands the taxation system of the whole Island” (Gentili, 1618, sheet 15 recto).
17. The Gonzaga domination over Monferrato began in 1536 and was formalized by the resolution of Emperor Charles V (see “The historical context of the barter and the *Relatione*”).
18. Work by De Maddalena (1961) on the Duchy finances in 1600, during the government of Guglielmo Gonzaga, was also taken into consideration.
19. Lai (1997) noted: “the defense costs of the Island were not included in the expenses report, because the Clergy provided four vessels to protect Sardinia. Furthermore, the defense apparatus took advantage indirectly of the Spanish navy, which controlled the Western Mediterranean, as far as Genoa”. Primary sources confirm this statement.

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