



Ancestors of governmentality: Accounting and pastoral power in the 15th century



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ABSTRACT

Foucault identified the roots of governmentality in religious beliefs and religious history with its genealogical core the equivalent of pastoral power, the art of governing people by relying on a dualistic logic; individualization and totalization. This technology of power arose and matured within the Roman Catholic Church and provided a model for many states in the achievement and exercise of power. Informed by the work of Foucault on pastoral power the present work examines the genealogical core of governmentality in the context of the Roman Catholic Church at a time of great crisis in the 15th century when the Roman Catholic Church was undergoing reform instituted by Pope Eugenius IV (1431–1447). The contributions of accounting to pastoral power are shown in this study to have been pivotal in restoring the Church's standing and influence. Accounting was one of the technologies that allowed the bishops to control both the diocese as a whole and each priest, to subjugate the priests to the bishops' authority and, thereby, to govern the diocese through a never-ending extraction of truth.

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1. Introduction

In the late 1970s a shift in the study of accounting history took place, with many authors refusing the vision of accounting as a neutral technique (Drury, 1988) in the pursuit of economic rationality (Littleton, 1966; Watts and Zimmerman, 1986) and constant improvement through time (Johnson, 1983). After Hopwood (1983) called for accounting to be studied in its social, economic and institutional context (also Burchell et al., 1980) the “new accounting history” answered the call, seeing accounting as a historically contingent and socially constructed practice (Miller et al., 1991; Napier, 2006; Burchell et al., 1985). A significant, enduring influence on this field of study has been the work of French philosopher and sociologist Michel Foucault, whose importance for accounting literature is still significant and continues to inform accounting research (Napier, 2006; McKinlay et al., 2010; Chiapello and Baker, 2011).

Foucault-based anti-positivist genealogies refuse to see the past as a continuous evolution but seek instead to problematize the “taken for granted” (Dean, 1992, p. 216), breaking the “smooth passage of regimes of truth” (Smart, 1983, p. 135) produced by power, giving voice to hidden “local, discontinuous knowledge” (Kearns and Hooper, 2002, p. 735). Instead of looking for a single event in history from which our beliefs originated, their emergence must be “viewed rather by reference to a complex of dispersed events” (Miller and O'Leary, 1987, p. 237). Accounting ceases to be

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understood as a product of industrialization and the rise of modern capitalism, the continuous evolution of which is fuelled by the need for reliable information for improving efficiency. Instead, it is studied in tight connection with its specific context (Stewart, 1992). Moreover, works based on Foucault go further and show how accounting is not just the product of a specific environment but influences the very environment itself (Loft, 1986), being both “reflective” and “constitutive” (Napier, 2006).

The two main themes of Foucault’s thought that have particularly attracted accounting scholars are disciplinary power and governmentality, with the latter representing the rationality that underlies modern states (Lai et al., 2012) and pervades every political debate to the present day (McKinlay et al., 2010; Burchell et al., 1985; Hoskin and Macve, 1986, 1988, 1994, 2000; Loft, 1986; Knights and Collinson, 1987; Miller and O’Leary, 1987; Fúnez, 2005; Walker, 2010). Although disciplinary power and governmentality have been given the greatest emphasis by accounting scholars, there are also works focusing on less studied aspects of Foucault’s thought, for example Kosmala and McKernan’s (2011) paper concerned with the implications of Foucault’s work on our understanding of ethical behaviour. Particularly important for this study, the roots of governmentality are to be found in Christianity, when this religious community institutionalized itself as a church (Foucault, 2007, pp. 115–16). Studies have emphasised the religious dimension to governmentality by referring to modern politics as a “political theology” (Domenicali, 2008, p. 180) with its genealogical core the equivalent of pastoral power, the art of governing people by relying on a dualistic logic; individualization and totalization (Foucault, 2007, p. 103). Accordingly, understanding pastoral power as the genealogical core of governmentality requires an understanding of the Western Church, that is the Roman Catholic Church (hereafter the Church), the institution where this technology of power arose and matured and which provided a model for many states in the achievement and exercise of power (Grey, 1994).

Informed by the work of Foucault on pastoral power and relating this to an under-researched period and a non-Anglo-Saxon context (Carmona, 2004; Carnegie and Rodrigues, 2007; Williams and Wines, 2006; Antonelli and D’Alessio, 2011), the present work examines the genealogical core of governmentality in the context of the Church at a time of great crisis in the 15th century when the Roman Catholic Church was undergoing reform instituted by Pope Eugenius IV (1431–1447). Eugenius IV sought to address the rise of what Foucault (2007, p. 151) refers to as counter-conducts in the Church, that is behaviours and attitudes which contradicted Church teachings and, thereby, threatened the pastoral role of the Church.

Foucault recognizes five typologies of counter-conducts: asceticism, communities, mysticism, Scriptures and eschatological belief. These counter-conducts confront the view of salvation, law and truth imposed by pastoral power (Foucault, 2007, pp. 154–62). Asceticism implies a spiritual exercise of the self on the self, aiming at reaching a state of indifference to mundane temptations (*apatheia*) without the interference of any person, even the pastor who is God’s spiritual representative on earth. Communities tackled the rigid ecclesiastic hierarchy and promoted equality among the members of a Church, thereby jeopardizing the authority of the pastor. The counter-conduct mysticism arises when the believer does not recognise the right of someone, the master, to decide the truth of the believer’s commitment to God or to direct his/her conscience because this creates a relationship with God that is always mediated by the master. Mysticism encourages a direct dialogue between the self and God. To ensure that this is possible, the Scriptures, which should be the cornerstone of the Catholic religion, must be fully accessible to every believer with the pastor illustrating unclear concepts but never abusing his power to prevent the believer from reading the Holy Book. Eschatological belief seeks to disqualify the role of the pastor by affirming that the time has come for the return of the real pastor, God, who is going to retake the lead of his flock.

A previous study of reform in the 15th century in the Diocese of Ferrara, today situated in the Region of Emilia-Romagna, 50 kilometres north-east of the regional capital, Bologna, focussed on the relevance of the concept of a sacred-secular dichotomy which has been a dominating theme in accounting studies of the relationship between the Church and society (Bigoni et al., 2013). The present study broadens the compass of the earlier study by applying Foucault’s conception of governmentality and his associated, but much overlooked, concept of pastoral power. It establishes that accounting was regarded by the reformers as a crucial component in exercising a form of power which relied on methods which, consistent with Foucault’s notion of pastoral power, were meant to induce in less obvious ways an individualised and totalizing form of control. This study identifies how the technologies employed by pastoral power operated to target people in order to achieve control and direction of “*omnes et singulatim*” (all and each, Foucault, 2001, p. 114; 2007, p. 103), fuelling the development of the rationality that characterizes governmentality. In the study of these technologies, the role of accounting as a means to reinforce the exercise of power assumes a particularly prominent role. Accordingly, for the purpose of this study, accounting is conceived as a social practice which involves both financial and non-financial information which is shaped by its context and which in turn influences it, and is not just a neutral technique in the service of economic rationality (Burchell et al., 1980; Miller and Napier, 1993, 2006).

The reform initiated by Eugenius IV was a notable attempt to reinstate the Church’s pastoral role which had been weakened by the moral laxity of many clerics and the subsequent disaffection of the believers which fuelled counter-conducts. This period of reform provides a compelling opportunity to study pastoral power for it is at times of crisis and renewal that the functioning of the Church’s power and the technologies upon which it relied are more visible and pronounced. Jones (2010, p. 85) reminds us that the Church was the “main source of power in Europe in the Middle Ages”, reinforcing the power of the state and giving it moral authority. The Diocese of Ferrara at the time was ruled by two bishops, both appointed by Eugenius IV, firstly Giovanni Tavelli da Tossignano (1431–1446) and then Francesco Dal

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