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Oral-aural accounting and the management of the Jesuit corpus

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ABSTRACT

The roles of written and visual accounting techniques in establishing conditions of possibility in modern management decision making are well documented. In contrast, this paper looks beyond the “grammatocentric”, and analyzes a practice of oral accounting – the Account of Conscience – that began in the Society of Jesus in the sixteenth century, and has persisted largely unchanged to the present day. In this practice, we see historically relevant pastoral practices evolving into techniques of government that begin to resemble modern governmentality. The paper compels a more general consideration of oral–aural practices and their role in constructing relationships of authority and accountability.

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

(Plato, quoted in Foucault, 2010, pp. 246–7)

1. Introduction

This paper analyzes the historical significance of a practice of oral–aural accounting called the “account of conscience” (AofC). This was developed in the sixteenth century by the Society of Jesus for “human resource management” and obedience mediation, and persists largely unchanged to the present day. In analyzing this practice, the paper furthers our understanding of accounting and

accountability in the Society of Jesus (see also Quattrone, 2004, 2009, 2015) and enlightens established links between accounting and religious organizations (Carmona & Ezzamel, 2006; Duncan, Flesher, & Stocks, 1999; Gatti & Poli, 2014; Jacobs & Walker, 2004). In studying the AofC, this paper opens up theoretical space for thinking about oral–aural accounting practices. It explores distinctive features of oral–aural accounting, and considers how oral accounting interacts with the textual–visual relays that have most interested accounting scholars, especially those working within Foucauldian and actor–network theory approaches. The paper develops a theoretically grounded way of accommodating the oral–aural in analysis of accounting in practice.

The Society of Jesus is known in accounting for its written and calculative practices, which were salient from its inception in the mid-sixteenth century (Quattrone, 2004, 2009, 2015). However, these practices do not tell the full story of how the organization managed and manages the global population of Jesuit members. Alongside highly developed textual accounts and reports relaying into and out of Rome, the Society’s oral accounting practice (the AofC), grounded in the Christian pastorate, produces truths that are not written or relayed to Rome. Rather, truths emanating from this practice are fiercely local and inform all human resource allocation decisions relating to where individual Jesuits should be placed within the Society, in which country and in what type of mission. The AofC is a practice for managing a dispersed population of Jesuits, but it is local or “micro” in character. In the context of the

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placement decision, oral accounts take priority over textual–visual accounts of individual character and performance sent to the General in Rome (see [Quattrone, 2004](#)).

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

The paper begins by positioning “the oral” within the accounting literature. The theoretical context of the paper is then discussed. For the purposes of our paper, oral accounting is traced back to the Christian pastorate, and the confession in particular. Drawing on Foucault's work, we examine how speaking differs from writing in relation to truth and power. The Society, the AofC, and our data sources are then introduced, before considering three main questions: (1) why is the account oral (rather than textual); (2) what are the organizational implications of the practice; and (3) what are its micro-politics? The discussion and conclusion consider the theoretical implications of the study for our understanding of the relationship between oral and written accounts, and for Foucauldian scholarship more broadly.

2. Accounting and “the oral”

Modern accounting has a key place in the regimes of authoritative calculability used by management, and in the governance of capitalist and *laissez-faire* economies more generally ([Hopwood, 1987](#); [Mennicken & Miller, 2012](#); [Roberts, 1991](#)). Various accounting techniques, such as double-entry bookkeeping, budgeting, managing by objectives, the Balanced Scorecard, and current trends for presenting “everything managers need to know” in one visual “dashboard” ([Teller, 2010](#)), present textual and visual traces of past, present and future activity. The quality of such representations has, over the ages, encouraged decision makers to trust in their assurance of accuracy and economic and “moral fastidiousness” ([Aho, 2005](#)).

However, how accounting operates as “truth” is far from straightforward. Studies that have challenged partial economic rationales for the use of accounting (see [Hoskin & Macve, 1986, 1988](#); [Miller & O'Leary, 1987](#); [Quattrone, 2004](#)) and those that have analyzed how accounting data are used by managers ([Ahrens, 1997](#); [Boland, 1993](#); [Hopwood, 1972](#); [Killian, 2010](#)), have shown persuasively that apparently mundane technologies are far from “neutral”. Foucauldian and actor-network theory framings have been popular ways of exploring how accounting works in these terms. Studies have shown the authority and influence of accounting techniques to be wide-ranging ([Hoskin & Macve, 1986, 1988](#); [Miller & O'Leary, 1987](#); [Neu & Graham, 2006](#); [Walker, 2008](#)), and a central concern of such work has been inscription.

[Quattrone \(2009\)](#), p. 86 notes that there has been a “proliferation” of papers with a dual focus on “the practical nature of accounting and on its reliance upon various forms of inscription”. [Corvellec, Ek, Zapata, and Campos \(2016\)](#), p. 1 observe “sustained attention to inscriptions” as “accounting scholars have attended to

the ability of inscriptions to permit actions at a distance”. [Robson \(1992\)](#) suggests that accounting's power lies not in its accurate correspondence with economic reality, but in its ability to engender action at a distance. Informed by Latour's work, [Robson \(1992\)](#) notes that certain qualities of accounting – mobility, stability and combinability – permit the “provision and maintenance of networks for the gathering, transmission and assimilation of inscriptions” ([Robson, 1992](#), p. 691). Such networks of inscription allow a common language that makes individuals known as part of populations, and thus makes multiple people and spaces calculable, knowable and governable ([Miller, 1992](#); [Neu, Ocampo Gomez, Graham, & Heincke, 2006](#); [Neu & Graham, 2006](#); [Mennicken & Miller, 2012](#)).

The Foucauldian focus on technologies of disciplinary power has led to analysis of documents, practices and discourses which form part of elaborate networks of technologies, rationalities and programmes of governance, connecting people, ideas and practices across space and time. Such networks have been described in elucidating the mechanisms of action at a distance. Traces of pan-opticism and the power of written and numerical-based performative practices have been shown, through their socializing and normalizing effects, to be key in managing populations. These practices have been found to operate in a vast range of contexts. [Corvellec et al. \(2016\)](#) report that studies have explored how inscriptions enable action across a multitude of types of distance, including hierarchical, functional, temporal and spiritual.

Controlling action at distance offered a real advantage to those seeking to govern distant populations, or to maximize opportunities for national and international growth and competitive advantage by growing the scale of their operations, such as the US railroads and early-modern business enterprises ([Hoskin & Macve, 1988](#)). Indeed, from the mid-nineteenth century, work organizations were transformed by the mechanisms of co-ordination and communication offered by accounting systems ([Hoskin & Macve, 1988](#)). National discourses relating to productivity could be translated into action by measuring and managing performance data within workplace micro-sites ([Miller & O'Leary, 1987](#)). The very idea of who workers were, and how they understood themselves, came to be influenced by categories and numbers placed on their past, present and future performance. Beyond the workplace, the accountability and self-disciplining activities of categorization and counting have been shown to have shaped, for example, the Catholic Church's Counter-Reformation attempts to maintain centralized authority ([Quattrone, 2004](#)), the structuring of relationships between the Canadian State and the indigenous peoples of that territory ([Neu & Graham, 2006](#)), the World Bank's authority through the administration of education in Latin America ([Neu, Ocampo Gomez, Graham, & Heincke, 2006](#)), management of the poor ([Walker, 2008](#)), and the maintenance of gender and class relations in the domestic sphere ([Walker, 1998b](#)).

Thus, it is accounting specifically as written inscriptions of various “truths” that brings order and organization to remote parts of complex networks. The life-blood of the capillary system are relays of textual accounting and performance data into and out of the centre; the centre can “act at a distance through the accounting devices” ([Quattrone, 2004](#), p. 671). Such approaches devote little attention to interpersonal aspects of how the data are actually used, and instead map out the formal relays enabled by new ways of writing, grading and examining ([Hoskin & Macve, 1988](#)). According to such explanations, the other side of “powerful text” is “less influential speech”. [Hoskin and Macve \(1993\)](#), p. 32 note that managerialism is “always about ‘action at a distance’, effected primarily through multiple forms of writing, and only secondarily through speech”.

It has been argued that the body of work that prioritizes

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