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ACCOUNTING USE AND “LACK OF USE” IN A RELIGIOUS INSTITUTION: CASTROGIOVANNI COLLEGE OF THE SOCIETY OF JESUS (ITALY 17TH – 18TH CENTURY)**Giovanna Centorrino**

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Abstract: This paper proposes a reflection on the degree of alignment between the indications of P. Lodovico Flori’s *Trattato del modo di tenere il libro doppio domestico col suo Essemplare* (1636) and its actual use in the accounting activities of a Sicilian Jesuit College, between 1683 and 1739. The purpose of this article is to highlight a particular approach to the indications of the treatise which provides highly detailed and very strict guidance on the use of accounting for the purposes of the annual financial statements of the Houses and Colleges. To achieve this objective, this article considers the case of Castrogiovanni College of the Society of Jesus, located in one of the most internal areas of Sicily, as a practical application. The following article presents a case study, revealing a type of *soft use* of the accounting treatise written by Flori.

Keywords: *Accounting practice, Jesuit, religious institution, Flori’s treatise.*

USO CONTABLE Y "FALTA DE USO" EN UNA INSTITUCIÓN RELIGIOSA: COLEGIO CASTROGIOVANNI DE LA SOCIEDAD DE JESÚS (ITALIA, SIGLO XVII - SIGLO XVIII)

Resumen: Este artículo propone una reflexión sobre el grado de alineación entre las indicaciones del libro del padre Lodovico Flori *Trattato del modo di tenere il libro doppio domestico col suo* (1636) y su uso real en las actividades contables de un colegio jesuita siciliano, entre 1683 y 1739. El propósito de éste artículo es resaltar un enfoque particular de las indicaciones del tratado que proporciona una guía muy detallada y muy estricta sobre el uso de la contabilidad a los fines de los estados financieros anuales de las Casas y Colegios. Para lograr este objetivo, este artículo considera el caso del Colegio Castrogiovanni de la Compañía de Jesús, ubicado en una de las zonas más internas de Sicilia, como una aplicación práctica. El siguiente artículo presenta un caso de estudio, que revela un tipo de uso suave del tratado de contabilidad escrito por Flori.

Palabras clave: *Práctica contable, jesuita, institución religiosa, tratado de Flori.*

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1. INTRODUCTION AND RESEARCH METHODOLOGY

In studies of the history of accountancy, it has been highlighted how the relationship between accounting, accountability and religion or religious institutions has been increasing in interest over time (Carmona & Ezzamel, 2006; Cordery, 2015). Awareness toward religious issues is also observable in other areas of research, where the role of religion and its institutions in terms of development and society has been highly emphasized. Both Max Weber (1964) and Emile Durkheim (1912) have given the topic a prominent position in considering religion the centre of their theories on society. The latter, in his book "Les formes élémentaires de la vie religieuse" focusing on social elements that produce cohesion and solidarity, considers religion as the essential factor in the concepts of identity and integration, arguing that religion is an eminently social thing as it is a symbolically mediated expression of the ultimate values of society and its ultimate structure. Further, in Durkheim's conception religion has not merely enriched a human intellect already shaped, but in fact has helped to form it. For the Author, men owe to religion not only the content of their knowledge, in significant part, but also the form in which that knowledge is elaborated (Durkheim, 1912, p. 12).

Therefore, this type of relationship provides a valuable tool for studying the issues and trends that may be related to any type of community, not only in social understanding of organizational practice and nature of governance, but also regarding where accounting and accountability were born and matured (Cordery, 2015, p. 431). In fact, accounting, as improved and matured inside religious organizations, was fundamental to the growth of these kinds of institutions and, at the same time, religious institutions became central to the development of accounting. This relationship has had major implications for the development of both accounting thought and practice, so much so that considering accounting as inseparable from historical contexts permeated by religion, and where religion provided the roots of institutional life, can be deemed helpful to understand, broaden and improve contemporary accounting (Lee, 2013).

One of the religious entities where accounting practices played an active role in the management process by guiding and sustaining the pursuit of the organization's goals was the Jesuit order, especially thanks to the use of Flori's treatise - *Trattato del modo di tenere il libro doppio domestico col suo Essemplare* (1636), hereafter *Trattato*. The treatise provides highly detailed and very strict guidance on the use of accounting for the purposes of the annual financial statements of the Houses and Colleges, which represent the primary unit of the Jesuit organization. Lodovico Flori S. J., as author of the accounting *Trattato*, explicitly conceived it as a guidance for the administration of the Jesuit Sicilian Province representing one of the most important of the Order due to the number of Colleges and their economic relevance.

The Jesuits had attributed great strategic value to the island of Sicily and had started to locate various Colleges and Houses there from the first half of the 1500s. This growth should be considered as an important path of development that characterized the various cultural and economic phases of the Sicilian Jesuit Colleges in relation to the different social and political conditions of the diverse areas of the island. From the late 1630s, the *Trattato* was widely

adopted in the various Sicilian Colleges and Houses. In this context, the paper focuses on accounting practices related to the indications of P. Lodovico Flori's treatise in a Sicilian Jesuit College, between 1683 and 1739, considering the case of Castrogiovanni (today Enna in Sicily) College of the Society of Jesus, hereafter "Society", located in one of the most internal areas of Sicily, as a practical application.

This research, taking into consideration the degree of alignment between the indications of Flori's *Trattato* (1636) and the procedures in use in the accounting activities of a Sicilian Jesuit College, aims to investigate the "empty space between the text and the practice" (Quattrone, 2009, p. 114), that is, the practical use relating to the indications given by the treatise to achieve the accounting aims indicated by Flori as being fundamental.

According to Quattrone (2004), the accounting system devised by Flori was not the result of a search for efficiently reflecting an economic rationale but, instead, the result of the enactment of the absolutist ideology that inspired Roman Catholic doctrine and policy during the 16th century. This ideology was conceived as a complex, continuous process of compromise among theological, religious, political, institutional, and social pressures; the hierarchical structure of the Order and its accounting records can be seen as a vestige of remaining visible traces (p. 649).

Although there are a considerable number of works that have investigated the Jesuit accounting system and management (Quattrone, 1995; 2000; 2004; 2007a; 2007b; 2009; 2015) by reconstructions of the detailed accounting techniques to show the "multifaceted nature of accounting and its ability to engage users because of its rhetorical nature and links with the art of memory" (Quattrone, 2015, p. 5) and the layout of old accounting (text-) books with regard to how they engage accounting users (Miller, 2001; Quattrone, 2017), few works have investigated if the sophisticated set of principles given by Flori in his treatise were followed accurately and in accordance with the treaty itself.

It is well known that the case study approach enables the researcher to gain a holistic view of certain phenomena and can be useful in capturing the emergent and immanent properties of life in organizations and the ebb and flow of organizational activities (Noor, 2008). This method enables us to better understand the real adoption of the treatise instructions and to verify the degree of awareness of its users within the sophisticated and complex Jesuit accounting and accountability system. Castrogiovanni College represents an eligible case study to investigate the relationship between accounting theory and accounting practice (Hopwood, 1984, 1986, 1987), allowing us to understand a real-life phenomenon in depth together with important contextual conditions pertinent to the phenomenon itself (Yin, 2009, p. 18).

According to Quattrone (2009, p. 113) "how accounting becomes a successful practice is related to where accounting happens"; indeed, this gives value to the selected College of Castrogiovanni, which was the most peripheral Sicilian College of the Jesuit Order. At 931m above sea level, Castrogiovanni is the highest Italian provincial capital, located in one of the most internal areas of Sicily. Owing to its particular geographical position it was physically and

customarily far from Rome, and also from Palermo, where the foundations for accounting in the Order were set.

The College under study reflected the condition of a centre characterized by a social, political and cultural background which was less permeable to cultural influences coming from other coastal towns, such as Messina and Palermo. Thus, its economic activity, albeit less complex and articulated than that of other Colleges located in larger Sicilian coastal towns, was considered nevertheless suitable for the purpose of verifying the degree of dissemination of the accounting rules indicated by Flori. Indeed, the analysis carried out was considered appropriate to refer to a case that could represent the lower boundary of a larger universe of cases in which different levels of application of the treatise may be verified and compared. Furthermore, the Castrogiovanni accounting documentation found appears to be one of the most complete among those of the other Colleges situated in the Sicilian island (Renda, 1974).

The research is based on both primary and secondary sources. The former consists of archival material related to Castrogiovanni College, used to analyse how accounting was an instrument for keeping track of events by recording episodes and documenting facts, through financial measurements, and how, within the hierarchical organisation of monasteries, accounting practices provided support for hierarchical relations (Quattrone, 2004). The analysed accounts also provide useful information to outline the history of the College and appreciate the socio-economic environment in which it developed (Ciambotti, 2009, p.137). The latter refer to specific historical literature relating both to the period under investigation and the accounting and accountability issue concerning Flori's treatise.

Data collection was carried out in the State Archive of Palermo (ASP), which houses the archival fund, *Ex Case Gesuitiche* (Inventory n. 60), in the State Archive of Messina (ASM), and in the *Archivium Romanum Societas Iesu* (the Roman Archive of the Society of Jesus, ARSI) which is the main archive of the Order. The material at ASP (Inventory n. 60, series Q1: *Collegio di Castrogiovanni*) constitutes the main evidentiary basis for this research.

All the Volumes of the Castrogiovanni College relating to the years from 1619 to 1760 were analysed. Nevertheless, taking into consideration that the *Trattato* was printed in Palermo in 1636, the analysis relating to the aim of the present article considered all the volumes of the Ledger and Journal for the period 1637-1739. The previous data demonstrate that the accounts regard only a few, simple activities. It should be noted that only starting from 1683 was it possible to identify some complete sets of financial statements (*Bilancio*) placed at the end of the Ledgers and of the Journals of the referred period. It was not possible to trace back any kind of *Bilancio* before that date.

Through the investigation on accounting data of the Castrogiovanni College, we intend to investigate to what extent the use of accounting was rigorous and conformed to the sophisticated, meticulous indications of the *Trattato*. To fulfil the key research purpose, the article proceeds as follows. The following sections develop the in-depth study: section 2 concerns the treatise and its author P. Lodovico Flori; section 3 deals with Sicily and the Jesuit Colleges and Houses during the 16th and 17th centuries; section 4 frames the description of

Castrogiovanni College in its historical context; section 5 deals with an analysis of the accounting registers of the Society from 1683 to 1739, as the period selected for understanding the real degree of adhesion of the accounting and bookkeeping systems of Castrogiovanni College to Flori's theory, discussing the main findings. Finally, section 6 outlines the conclusions and provides future extensions of this research. All the translations of the many treatise citations throughout the text are free translations in English by the author.

2. Flori's *Trattato del modo di tenere il libro doppio domestico col suo Essemplare*

P. Lodovico Flori S.J. was Procurator of the Sicilian Provinces from 1617 to 1632 (Antinori, 1991, p. 61; Melis, 1950 p. 615; Quattrone, 2007a, p. 45). During the last period of his tenure as *Procuratore*, he was assigned to draw up a specific accounting manual for the administration of Jesuit Houses and Colleges¹. He completed his assignment in 1636 with the publication of the *Trattato del modo di tenere il libro doppio domestico col suo Essemplare*. The treatise was written in a context of great cultural ferment during which Galileo, Campanella, Spinoza, Locke and others completed their main studies. Nevertheless, its importance regards not only the author's own great capacity to reflect on the *Zeitgeist* (i.e. spirit of time), but also its perfect adherence to deep, sophisticated Jesuit culture and religion. Flori's close adherence to the cultural instances of his time made him aware of the power of "book-keeping" in the educational practice (Hoskin & Macve, 1986, p. 125).

In Flori's mind, as a strict observer of the scientific method, the natural tendency of things to degradation must be kept constantly under control, especially by those who administer ecclesiastical and religious goods, which must be accounted for (Centorrino, 2008). Christ's property, only temporarily entrusted to men, must not be damaged or depleted, but instead maintained and increased.

In his treatise, he firstly informs the reader (1636, *The Author's note to the reader*):

"Whoever reads this book will see that in it we will proceed as in a practical science, and that the terms, principles, conclusions, and things that can be deduced are so closely linked that we cannot be sure to have understood the latter, without the knowledge of the former".

In the preface, Flori expresses the aims and contents that will be developed in the treatise, where scientific goals blend with religious goals, giving rise to both practical and ethical scopes. According to Quattrone (2009, p. 95): "The aim of his work was not to illustrate all possible circumstances which generated an entry in the ledger (although the *Essemplare* was highly detailed). Rather, it was one of teaching a method of coping with and handling a theoretically infinite number of situations".

Flori appreciates the "*buona cura dei beni temporali*" i.e., the good care of assets, as a skill to ensure the survival of the Jesuits' opera over time and, regarding this concern, the *Trattato*

¹ Studies on Flori's *Trattato* include: Antinori, 1991; Antoni, 1983; Bariola, 1897; Besta, 1923; Campedelli, 2001; Centorrino, 2008; Cerboni, 1889; Lipari, 2006; Luchini, 1898; Melis, 1947, 1950; Quattrone, 1995, 2000, 2004, 2007a, 2007b, 2015, 2017; Yamey, 1984.

appears as part of a larger Jesuit project where every part is organised within the principles related to the Jesuit rules. The double-entry accounting system described by Flori in his volume was an effective combination of analysis and synthesis, as in the case of the classification of each class of accounts into homogeneous categories, corresponding to their function and use (Campedelli, 2001). For example, according to Flori (1636, p. 13), in explaining how to post an entry, it is necessary first to look at the *Debitore* (Debtor), the *Creditore* (Creditor), the *Somma* (Amount), the *Causa* (Reason), and then the classical *Tempo* (Time), *Quantita* (Quantity), *Qualità* (Currency), *Prezzo* (Price), and *Ordine* (Order). “The Order then consists in dictating or writing by putting things not in a confused way, but first by marking the name of the Debtor, then the Creditor, third the sum or quantity that is to be obtained, fourth the Quantity, Quality and Price of the thing in question”.

For the Flori (1936), accounting has an intimate and inextricable function linked to the Annual Financial Statement where the need to comply with a more formal than substantive order is detected with more evidence. Indeed, while attention to the role of “good care” is evident in many parts of Flori’s treatise, this indication is particularly stressed in the part relating to the Annual Financial Statement, considered by the author “the end and the target of all the other accounts” (Flori, 1636, p. 44). The care reserved for all formal aspects of accounting, occupying a very large part of the composition of the treatise, here becomes more relevant, because “obsession with the analytical dissection of a College’s economic life was the precondition for composing an image of a Jesuit house in the final Balance Sheet” (Quattrone, 2015, p. 20).

Through the final Balance sheet, it is possible “to see how our things go” (Flori, 1636, p. 6). It gives us the possibility to understand if something might hinder achieving the “good state” of the College, and to punish whoever is responsible for it, and who has “to pay his fault not only with what he has but, if necessary and asked by the will of God and the Mother Church, also with his life” (Flori, 1636, p. 122).

Flori’s innovative conception of the Annual Financial Statements is far from the definitions hitherto formulated. He moves the viewing angle from subjective to objective, from *who* prepares the final Balance sheet, *who* must be a careful and faithful person (Pietra, 1586) to the *document* itself, which must be clear, autonomous and independent (Antoni, 1983). In this knowledge circuit, the double-entry is enriched with substantial and formal content for the fulfilment of its function. Complex conceptual categories, such as time and space, are considered essential elements to the context of the investigation, and the resolution of related issues becomes one of the main elements of Flori’s work.

Flori recognizes the arbitrariness associated with fragmentation of time in the unbroken flow of a College’s life, and the claim to identify separated results. Although educated in a religious belief, he has learned not to reason in absolute terms. Therefore, he seeks the determination of results, assessing time as a conceptual category that creates constraints and uncertainties. Consequently, he understands that it is necessary to relate costs and revenues to the perspective of an administrative period.

Flori's notion of partition or separation is connected to a reflection on the Jesuits as a whole. It represents a way of reflecting on how past, present and future activities of the College were all linked to each other. This emphasis on analysis led him to categorization, order, and arrangement not only of spaces but also of time, which is therefore spatialized and segmented into fully autonomous financial years (Quattrone, 2015).

Flori's experience of time represented one of the main, notable aspects of his theoretical approach and gives him the possibility to first introduce the technique of accruals (Melis, 1947) as he indicates:

"This diligence, that is used in dividing and separating so minutely the accounts, the rubrics of the Farms, the Lands and the other fixed assets, assigning its expense to each revenue, is to be followed, as much as possible, in distinguishing all the other accounts [. . .]. And all of this is done so each year has its own expense and its revenue, nor that of one year is confused with the revenue and expense of the other, with little honour of who administers, and the greatest loss of the Houses, and the Colleges" (Flori, 1636, p. 60-61).

According to Quattrone (2015, p.1), Jesuit accounting started from a rationality that did not presuppose an external ordering principle, instead, Jesuit rationality was unfolding, founded in continuous interrogations informed by common, purposeful procedural logic stemming from rhetorical practices used to classify, recall, and invent knowledge. In his effort to frame accounting issues, and, in line with the conceptual methodology of the Order, Flori pays attention to measuring results, connecting separate areas of economic activity within the Colleges.

Admittedly, in a historical moment in which there were no rules on financial reporting, the *Trattato* placed substantial and formal constraints that could be defined as "regulatory", albeit confined to the Order. The accounting documentation of all the Colleges of the Society carried out according to Flori's instructions becomes therefore comparable in time and space.

In Flori's theorem, the *Bilancio* is made up of revenues and expenses (*Entrate e Spese*) statement, and the statement of credits, inventory and debits, (*Crediti Restanti e Debiti*) an expression of today's Financial Statements, which allowed one "to know at any time, the state of our things and, if is needed, to give good information on it" (Flori, 1636, p. 43).

In the accounting system devised by Flori, at the end of each year, all the accounts were to be synthesized in the *Bilancio* to show the income produced in the period and the net wealth of the entity at that date. Therefore, some typical categories of accounts, referred to costs (*Conti alla Spesa*) and revenues (*Conti all'Entrata*) in the accrual system, were to be reported in the statement named "*Spesa ed Entrata Generale*", where the use of the term *generale* was intended to encompass all the analytical items recorded in T-accounts in the income statement under each heading.

Similarly, the term *Introito* represented a summary of the College's assets and liabilities (then the net wealth) as of a specific date, the beginning of the year, and the term *Esito* referred to the statement produced to represent the value of those items at year-end. These accounting statements were analogous to the present-day statement named "Balance Sheet".

Notwithstanding this, the model conceived by Flori to give representation to the Capital presented some notable differences, if compared to the present model.

The list of assets did not include fixed assets (*li beni stabili*) likely for the same reason that the depreciation of property, usually high value assets with low turnover (e.g. churches, arts objects, edifices and palaces hosting Colleges), was not included in the income statement (Quattrone, 2004, p. 664). The *Introito* and *Esito* included only Cash, Credits and Inventory (*Restanti*) and, as liabilities, the Debits, so that the difference between such assets and liabilities was defined as Capital (*Capitale*, also named *Casa o Collegio Nostro*: Flori, 1636, p. 51).

It is important to point out that the *Bilancio*, with its components *Entrata Generale e Spesa Generale*, *Crediti*, *Restanti* and *Debiti*, *Casa o Collegio Nostro*, had to be presented in the last pages of the Journal and of the Ledger.

This issue allows to introduce another important contribution of the framework elaborated by Flori, that related to the formal order, considered a fundamental qualitative element of good practice in bookkeeping. To this purpose the treatise provides particularly detailed instructions:

“You must also take great care of the cleanliness of order, both of the Journal and the Master accounts, and keep them without cracks and lines that can prove that they or the *Indice* have been altered or corrected. Because otherwise the Books can awaken suspicion and the one who has kept them can be considered negligent and neglected” (Flori, 1636, p. 30).

In the wake of the methodological apparatus devised by Saint Ignatius, Flori designed a specific system of accounting following the tradition of the hierarchical organization of the Society. According to Flori, the accounting process’s concern for the improvement of good government of the College should be carried out to represent “distinctly and clearly the state of our things” (Flori, 1636, p. 4).

As an example of level of detail reached in the provisions of the treatise, the contents of the *Indice* (Index) are meticulously described, with details including the size and weight of the paper, along with suggestions for its compilation, and the procedure to follow in preparing the T-accounts to adopt in day-by-day registering, and in reporting the closing of accounts in the Annual Financial Statement.

Finally, the contribution given by Flori deserves to be mentioned, in this summary exposition of his theory, with regard to the importance assigned to the external control of bookkeeping. As seen, the Colleges were located within the strict hierarchical system of the Society, which meant that their economic activity was formally and periodically checked by the Society’s leaders. But control cannot move its mechanisms except under a sort of institutional apparatus that ensures constant vigilance and general visibility to individuals. Thus, the Provincial, or his assistant (the *Padre visitatore*), made periodical visits to the Colleges to verify the accounting books of each College under his jurisdiction. This system concerned what today would be described as management control and auditing (Quattrone, 2004, p. 665).

3. SICILY AND THE JESUIT COLLEGES AND HOUSES DURING 16TH AND 17TH CENTURIES

As noted by Tosh & Lang (2006) there are three main features characterizing a historian's analysis. Since nothing in history stands still and the passage of time profoundly alters the way we live, the first responsibility of a historian is to size up the difference of the past founded both on the material conditions of life and on mentality.

Another feature relates to context: "the underlying principle of all historical works is that the subject of the enquiry must not be wrenched from its setting" (Tosh & Lang, 2006, p. 10).

The third aspect concerns the historical process as a "relationship between events over time which endows them with more significance than if they were viewed in isolation" (Tosh & Lang, 2006, p. 11).

According to the above, and to the aim of the present paper, a brief excursus is presented here on the historical and social background of the investigated case (Gomes, 2008). In this respect, this paragraph regards the historical reconstruction of the Society of Jesus and its Sicilian Colleges in the economic, political and social background of the island.

Saint Ignatius of Loyola founded the Society of Jesus in 1539. The character, structure and principles of the Society of Jesus show several differences compared with other Orders of the period (Quattrone, 2004). While other monastic organizations were inclined to a contemplative and isolated lifestyle, the Jesuit's aim was to take the "help of souls" *vocation* outside the monastery and go on apostolic missions, which was the leitmotif of Saint Ignatius (O'Malley, 2000, p. 5).

The Company was organized in Assistances (e.g. Italy), in turn divided into Provinces to which the Jesuit Colleges belonged. At the end of the 16th century, there were five Provinces in Italy: *sicula, neapolitana, romana, mediolanense, veneta*.

Although the Jesuits around the world operated with a great deal of local autonomy and initiative, they were ultimately answerable to their superior general in Rome, presenting an important example of centralization of power both in its administration and its cultural and educational activities (Begheyn, 1996).

During the first phases of the life of the Jesuit Company, the teaching activity was not one of the most important objectives of the Order. Indeed, the decision to found Colleges was inspired by the severe lack of institutes deemed useful to religious education. At first, therefore, the intention was to limit itself to the instruction of the confreres, but soon the pressing demands of the laity were added - princes, nobles - and external people were allowed to attend the Colleges.

In a short time, the Jesuit College became a primary component of the Jesuit organization and the key administrative and economic unit, where education was provided free of charge and supported by a large range of paid activities (Giard, 2008). As noted by Giard "the Colleges have both a defensive role 'to resist pressure from the heretics' and an offensive role to attack ignorance and the laxity of the clergy whose bad conduct had opened the way for the enemies of Rome" (Giard, 2008, p. 6). Nevertheless, essentially the College was a place of knowledge,

a center of intellectual productivity and learned exchange but at the same time it was a place where the public image of the Society was established (Giard, 2008, p. 2).

Starting, above all, from 1615 the Order's worldwide presence became even more significant with 372 Colleges and 123 residences (*Domus Professae*), counting approximately 13,000 members (O'Malley, 1994). Nevertheless, in many cases, the Colleges provided a variety of other apostolic activities in the city and its environs, offering a wide range of roles for Jesuits who were assigned to them (Tacchi Venturi, 1951). Of course, there were cases in which it was more difficult to fulfil the apostolate, because situations differed according to place, political regime and local conflicts, all of which determined the Colleges' size, staffing and available financial resources.

It is important to point out that the Roman Catholic Church had reacted with the Counter-Reformation' to the emerging threat of the reform of the Lutheranism. This was a matter intrinsically related to the history of the Society of Jesus. Indeed, with its emphasis on pedagogical, missionary, and economic activities hierarchically organized and controlled, the Society of Jesus was the most representative case of those ideas and institutions which emerged in the 'Age of Reforms' (and beyond) an age characterized by the intertwining of pre-modern reformation with modern renovation (Quattrone, 2004, p. 655).

Apart from the College of Gandía, in Spain, and the boarding house in Padua (Italy), founded in 1542 for the use of Jesuits who studied at that university, the first real College was that of Messina (Sicily), established on 24 April 1548 (Bangert, 1990; Narbone, 1851).

The choice of a Sicilian city as the first place to found a College was essentially linked to the need to counter the profound ignorance that at the time afflicted the entire island.

Indeed, during the 17th century, public instruction was extremely backward, and the presence of the Jesuit Colleges was deemed a fundamental response to the demands of culture, especially from the upper classes (Serio, 1845, p. 26).

Sicily and its development have been influenced by social, political and cultural models prevailing at different periods of time particularly those emerging in Italy and Europe. In the period of analysis, the beginning of the 17th and for some time before, and the end of the 18th century, social policies and enlightenment ideals were prominent in Europe and these models became influential in Sicily (Cancilia, 1992).

At the time, the island was sorely troubled due to frequent famines and epidemics, barbarian raids that struck its shores, and also to catastrophic natural events (Correnti, 1997). Despite these problems and the vicissitudes of the various dominations during the second half of the seventeenth and eighteenth centuries, Sicily had an interesting cultural life, and public and private academies and schools were opened to counter the widespread situation of ignorance. However, the Sicilian cultural character did not seem willing to accept the innovative ideas coming from the European culture with which it was in contact. On the island, there

remained a general attitude of closure, generally status-quo-oriented that was not readily open to innovations and comparisons.

Since one of the characteristics of the Order was its great flexibility and capacity for adaptation to the most disparate lands and situations in which they operated, this approach enabled them to challenge the Sicilian situation to achieve the aim of their pedagogical methodology not only limited to the transmission of a certain amount of knowledge (O'Malley, 1993) but also concerned with creating good Christians and with the salvation of their souls.

Starting with the establishment of the College of Messina (1548) until the second half of the 18th century (see figure 1), Jesuits attributed great strategic value to the island where they introduced a dense network by establishing various Colleges and Houses. From the coastal strip, the Society penetrated the hinterland of the island, covering the entire territorial area, including the most impervious areas.

Regarding this aspect, it is important to note that until the end of the 18th century the only extra-urban roads were the so-called *Trazzere*, narrow country roads consisting of mere tracks, that crossed valleys, plains and mountains suitable to be travelled only by few travellers on horseback or mules laden with merchandise. Their maintenance was entrusted to the care of the cities, but the poor financial conditions and the politics of some members of the Sicilian nobility were in particular aimed at maintaining the situation of the island unchanged, avoiding favouring trade and progress also in the communication sector (Santagati, 2006, p.13). Notwithstanding the above, a network of schools spreading the Jesuit educational model was formed that provided education not only for the elite but also for the lower classes.

Other than their educational activities, the Sicilian Colleges can be considered as representative also for the complex managerial activities and the accuracy and sophistication reached by the Society's accounting systems. Generally, in Sicily, each College had several sources of income and the income produced was so substantial, that, during the 18th century, the Society of Jesus of the Sicilian Province was considered one of the richest of the Order and greater than all the tax revenues of the Kingdom of Sicily (Renda, 1974, 1993).



Figure 1. Sicilian Jesuit Colleges until 1767

With reference to chronological foundation of the Colleges in Sicily, there are different reconstructions, one of which is related to an eighteenth-century painting kept in the sacristy of the Jesuit College of Alcamo, whose indications represent a different chronological construction compared with the one stated by other scholars. Table 1 shows the chronology of the foundations of the Colleges in Sicily (16th and 17th centuries) according to Quattrone (2004, p. 656) and to the eighteenth-century painting (figure 2).

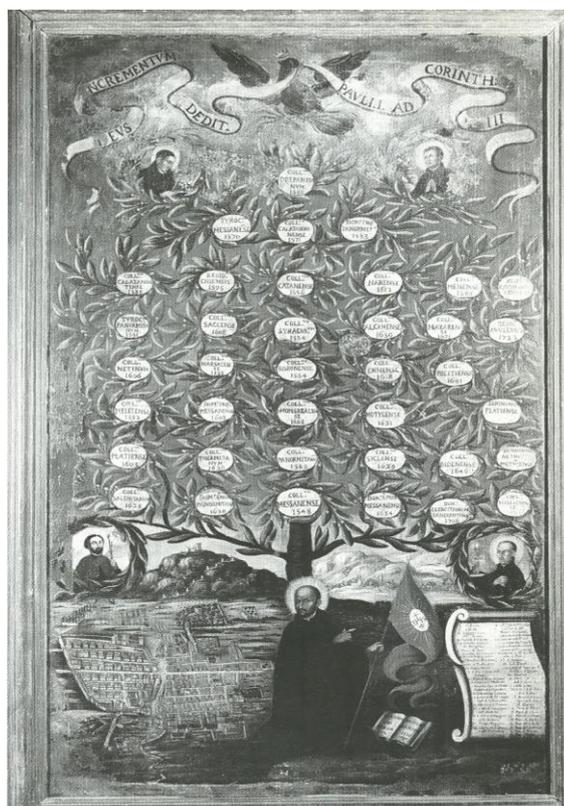


Figure 2. The eighteenth-century painting kept in the sacristy of the Jesuit college of Alcamo (TR) with the chronological foundation of the Colleges in Sicily

Location	Year (Eighteenth-century painting)	Year (Quattrone 2004)
Messina	1548	1548
Palermo	1549	1549
Monreale	1553	1553
Messina (<i>Domus Probationis</i>)	n. a.	1550
Siracusa	1554	1555
Catania	1556	1555
Bivona	1554	1556
Caltagirone	1571	1571
Trapani	1580	1580
Palermo (<i>Domus Professa</i>)	1583	1591
Caltanissetta	n. a.	1588
Malta	1592	1588
Mineo	1588	1589

Marsala	1595	1595
Noto	1606	1606
Messina (<i>Domus Professa</i>)	1608	1608
Naro	1612	1609
Piazza Armerina	1603	1615
Castrogiovanni	n. a.	1619
Enna	1618	1620
Randazzo	n. a.	1629
Modica	1631	1630
Scicli	1629	1631
Palermo (San F. Saverio)	n. a.	1633
Messina (San Giovanni)	n. a.	1634
Sciacca	1608	1637
Salemi	1628	1642
Vizzini	1646	1646
Taormina	n. a.	1649
Alcamo	1650	1650
Mazzara del Vallo	1671	1671
Polizzi	1681	1681
Mazzarino	n. a.	1694

Sources: own elaboration from Quattrone (2004, p. 656) and the eighteenth-century painting kept in the sacristy of the Jesuit college of Alcamo

Table 1. Chronology of the foundations of the Colleges in Sicily (16th and 17th centuries)

4. CASTROGIOVANNI COLLEGE (SICILY)

According to Giard (2008, p. 5), the College locations and collateral activities that were developed alongside the didactic activities were not chosen randomly. Among the authorities there was a clear awareness of the importance of Colleges in establishing a public image of the Society. There was an equally clear will to make choices oriented toward achieving the goals set out from the founding of the Society.

The institution of Castrogiovanni College responded to a goal of the island school strategy regarding the location of the new Jesuit institutions. Even if it was located in an internal, not well accessible part of Sicily, its location responded to the indications of the First General Congregation of the Order, which recommended a settlement that would allow control of the centre of the town. Moreover, as required by the Order, at the time, Castrogiovanni had a high number of inhabitants and other particular features that made it an appropriate choice.

The Jesuit College was founded in 1619 in a residence donated by a noblewoman of the town located in a central area not far from the Cathedral. Moreover, the structure of the College was in line with the main indications as laid out for Jesuit buildings: they could not be overly decorated, nor excessively imposing as they had to evoke contemplation on poverty (Pirri, 1995).

Since its foundation, it became the centre of intense apostolic activity (Narbone, 1851, p. 82). Until 1650, only the lower courses of *Grammatica* and *Umanità* were taught, but in 1651 a philosophy course was also established, while apostolic activity continued to be fuelled by income and donations (Lima, 2001, p. 238). The College's accounting, the accounts used and

the business activity carried out were predominantly related with agricultural and pastoral work, close to the typical lifestyle of the town.

5. Analysis of accounting in the Castrogiovanni College: the use and the lack of use of Flori's Treatise

As already mentioned, the Sicilian Jesuit Province, with its Colleges, was of vital importance due to the number of Colleges and their economic relevance. Given the scale of the documentation of the Order relating to the Sicilian Colleges, it is necessary to narrow down the appropriate data type and sources (both qualitative and quantitative) that allow the study to adequately answer research aims.

The choice involved temporal and spatial criterion. The former concerns the time span of the College's life that, as seen, having developed its own activities from 1619 until 1739, can be usefully considered as an example that concerns almost the entire period during which Jesuits were established in Sicily until their suppression in November 1767 (Renda, 1993). The second criteria are related to the spatial position of the College so far from the main cities of the island where there were better cultural and economic conditions useful to assure a suitable awareness on the content of the treatise.

With the aim to better interpret the lack of alignment between Flori's treatise and usual practices at Castrogiovanni College, the data reported in Table 2 outline the various levels of wealth of the Sicilian Colleges: the number of priests present, the *Introito* and the *Esito* referred to 1650, the data concerning real estate assets and the land allocated to cultivation expressed in *salma* (in the ancient Sicilian measurement system 1 *salma* corresponded to 17,462.484 square meters). Furthermore, the Table shows the possession of livestock that is not quantified due to the heterogeneity of the various types of animals owned by the colleges.

Location	Religious	<i>Introito</i> (scudi)	<i>Esito</i> (scudi)	Semenical (salma)	Real Estate	Livestock
Messina	62	5987	7967	500	21	yes
Palermo	123	17.776	16.888	1500	80	yes
Monreale	16	1482	1430	150	1	no
Siracusa	20	4087	2633	170	32	yes
Catania	29	3096	3625	300	20	yes
Bivona	13	1936	1402	n. a.	n. a.	no
Caltagirone	23	2395	2457	420	18	yes
Trapani	36	8042	7276	2000	267	yes
Caltanissetta	14	2213	1707	n. a.	n. a.	yes
Mineo	12	1430	1353	n. a.	10	yes
Marsala	10	1216	1330	17	n. a.	yes
Noto	20	3509	2686	123	7	yes
Naro	12	1700	1624	66	2	yes
Castrogiovanni	10	1369	1345	no	1	yes
Modica	12	1982	1390	40	1	yes
Scicli	14	2559	2343	225	5	yes
Sciacca	30	3698	3222	80	20	yes
Salemi	19	4885	4153	1440	5	yes

Sources: own elaboration from ARSI, Fondo Gesuitico.

Table 2. Number of priests present, Introito and Esito, land destined to cultivation expressed in salma, real estate assets and livestock of the Sicilian Jesuit Colleges, 1650.

The net wealth data show the limited activity of Castrogiovanni College if compared to all other Sicilian Colleges. Furthermore, the income of Castrogiovanni College came essentially from land concession with few lands owned and modest pastoral activity, while the other Colleges were characterized by a substantial real estate and by varying types of crops and livestock. It can be argued that the vast dimension of these other activities, by reflecting the model of a modern integrated agro-pastoral company based on employment, production and profit, required an accounting system which was more compatible with an adequate use of the complexity of the Flori treatise.

In the case of the Castrogiovanni College, on the contrary, the situation was characterized by a limited number of activities, and the use of the treatise could be considered more related to reasons of compliance with the rules of the Order than to the awareness of its real usefulness in order to achieve the results devised by Flori. In this, we found that only a *soft use* of the treatise can be discerned, and, to some extent, justified. This last consideration may be complemented by another aspect which is important to emphasize. As mentioned above, it should be noted that in the mid-eighteenth century, Italy was divided into many states and its economic-social structure was strongly unbalanced in the territorial sense. Saint Ignatius, aware of the cultural differences and of the historical changes, devised a methodological apparatus (Barthes, 1971) capable of enabling the Order to adapt itself to cultural differences and historical changes while maintaining its principal objective.

The case studied here corroborates that Colleges enjoyed extremely different situations according to place, political regime and local conflicts, all of which determined the Colleges' size, staffing and available financial resources. As "showcase of urban culture" (Giard, 2008, p. 2), the Castrogiovanni College reflected the mutual interchange between the Jesuit school and its surroundings, but the environment there can instead be deemed more as wilderness, far from the innovations of the period and from the debates that were stirring in educated Europe and in rival churches. Even if the correspondence offered the Jesuits of the College² the benefit of an international and regional window into the news of the day and to the situation of the Society in the contemporary world, this was not often sufficient to reduce the provincialism and the insularity that characterized the "petits colleges" (Giard, 2008, p. 10).

The Jesuit order established a system of private education within the monasteries and convents. Their school activities spread throughout the island supported by donations that came from both private nobles and wealthy citizens and public authorities. However, the diffusion of education was difficult in the south, notably lagging behind the levels of the cities of northern Italy. This difficulty also deeply influenced economic and political development particularly in the innermost areas of the island. Therefore, an accounting culture, underlying good practices of accountancy, did not appear to be supported by that wider system of knowledge and critical

² With regard to the huge correspondence between Rome and the various Jesuit Colleges and missions see: Lamalle (1981–82).

spirit which was more present in cultural contexts of an elevated level that promoted higher awareness in the use of the treaty principles. According to Quattrone (2000, p.146) "Understanding why accounting knowledge is produced requires the use of insights from different disciplines, and the continuous critique of the interpretations provided".

In accordance with Flori's suggestions, within the volumes written as Ledgers, the College would put the *Indice* (Index), a small notebook organized as a sort of accounts list, in alphabetic order, which could be easily consulted for record keeping in both the Ledger and the Journal. In Flori's treatise (1636, p. 90-91), the contents of this booklet corresponded to the chart of accounts, as seen in section 2 (see figure 3).

Figure 3. The first page of the *Indice* from 1700 to 1703.

In the College under investigation, we have found evidence of the use of accounts named coherently with Flori's instructions, among which: *Elemosine*, (given and received donations); *Porto di lettere* (expenses for correspondence); *Infermeria* (infirmary); *Contribuzioni diverse* (contributions to the Province), *Salari diversi* (wages for people employed in the College), *Loheri di case* (rents and related maintenance expenses), *Magazzini* (warehouse for foodstuffs such as wine, grain, and oil); *Horti e giardini*, (costs and revenues for orchards and garden), *Spesa ordinaria* (food purchases for the house); *Forno* (bakery expenses); and *Masserie* (expenses and revenues related to the management of farms). Each of these accounts, coherently with the control system in use within the Jesuit Order, represented a revenue and/or cost centre for which a Jesuit member was responsible (Quattrone, 2004, p. 664).

Regarding the custom of reporting the results of day-by-day operations at the end of the accounting period, the in-depth analysis uncovered some ambiguous habits that raised the suspect of distorted use of the accounting rules imparted by Flori, if not even of *lack* of these

accounting practices.

As said above, according to the accounting system designed in the treatise, all the accounts were to be synthesized in the *Bilancio* at year end, in order to give evidence of the income, as a result of the period, and of the Capital of the entity at that date, and the complete set of the accounting statements of which the *Bilancio* is composed (*Entrata Generale e Spesa Generale, Crediti, Restanti and Debiti, Casa o Collegio Nostro*) had to be reported in the Ledger and in the Journal.

The examined accounting books in the Castrogiovanni College show some meaningful characteristics. Even though the accounting rules were usually followed to record transaction on a day-to-day basis, in accordance with Flori's *Trattato*, some relevant deviations also emerged. The main differences relate to the periodicity of the *Bilancio* and to certain incomprehensible corrections in the data entered in the books.

Flori's notion on the arbitrariness associated with fragmentation of time has been mentioned in section 2. Here it deserves to be highlighted, resuming what is written in the treatise that the preparation of the *Bilancio* was clearly intended to ensure that the relevant current expenses and revenues were to be attributed each year, thus avoiding a situation whereby the results of one year could be confused with the revenues and expenses of the others, "with little honor of who administers, and the greatest loss of the Houses, and the Colleges" (Flori, 1636, pp. 60-61). The division of time into regular segments is one of the main principles of a good accomplishment of the rules indicated for the preparation of the *Bilancio*. According to Flori's theory (1636, p. 76), the identification of regular accounting periods allows to verify whether the College's status improved or worsened throughout the year.

Table 3 shows how, from 1683 to 1711, the reference time of the various Financial Statements of the Castrogiovanni College never followed a regular time division.

Only from 1711 is it possible to observe respect of the annual frequency indicated by Flori. It is, on the other hand, justifiable that the year, when assumed as reference for the *Bilancio*, does not often correspond with the calendar year, but starts on 1st of September and ends on 31st of August, as was in use in the Sicilian Provinces, based on an agriculture economy. As Flori (1636, p. 108) observes:

"I want to warn here that, although we are accustomed to start the year and to finish it according to the common use, making the regular Annual Financial Statement at the end of December, there is someone who prefers to start the year at the beginning of September and terminate the last of August as it does with the *Indictionem* used in Sicily".

Another peculiarity relates to the completeness of the set of statements included in the *Bilancio*. The first *Bilancio* drawn up in accordance with Flori's instructions dates back to 31st December 1683. Indeed, it regularly reports *Entrata Generale, Spesa Generale, Crediti, Restanti and Debiti*. It was followed by other periodic Financial Statements with various levels of completeness, as outlined in Table 3. In some of the analysed Balance Sheets, for example, there are no *Debiti* (1703-1706), in other cases there are no *Crediti* or *Restanti* (1738 -1739).

Year	Date	Information (Entrata/Spesa; Cassa Crediti and Restanti, Debiti and Collegio Nostro)	Reference period
1683	31 December	Complete	One year
1685	1 October	Complete	One year and nine months
1686	31 December	Complete	One year and two months
1687	1 January	Complete	One year
1688	31 August	Complete	One year and nine months
1691	30 November	Complete	Three years and three months
1693	31 August	Complete	Two years and three months
1694	20 December	Complete	One years and four months
1703	28 March	Without Debits	Two years, three months and nine days
1703	31 December	Without Debits	Nine months and twenty days
1706	31 October	Without Debits	Two years and ten months
1710	30 June	Complete	Three years and eight months
1711	31 August	Complete	One year
1712	31 August	Complete	One year
1713	31 August	Complete	One year
1714	31 August	Complete	One year
1715	31 August	Complete	One year
1716	31 August	Complete	One year
1717	31 August	Complete	One year
1718	31 August	Complete	One year
1719	31 August	Complete	One year
1738	31 August	Without Debits and Credits	One year
1739	31 August	Without Debits and Credits	One year

Table 3. Castrogiovanni College Financial Statements from 1683 to 1739

To provide further evidence on the *use* (and sometimes *the lack of use*) of the wide array of accounting techniques relating to the *Trattato*, it is worth highlighting a narrower analysis. To this aim, the two volumes relating to the period from 1700 to 1703 (Journal and Ledger), which present the Annual Financial Statements covering one of the longest periods of time (two years, three months and nine days), have been chosen amongst the analysed Financial Statements, and offer some interesting insights to the present study, because of the lack of completeness and of some questionable practices found in the volumes that contains them.

The observation of the selected volumes also provides qualitative elements, which are useful for research. According to Flori, as mentioned in Section 2, formal order represents a fundamental element, therefore accountants have to take great care of the cleanliness of order, and the presence of cracks and lines both in the Journal and the Ledger could be interpreted as a sign that someone had altered or corrected them, revealing negligent behaviour on the part of whoever kept them (Flori, 1636, p. 30).

The two volumes we selected for more in-depth analysis, similarly to the others, are lined with parchment paper and measure 35 x 25 inches and, like the other volumes of the College, have fabric strings used as a lock. The cover is rigid with front and back panels of cardboard.

The first sheet is not numbered; the numbering begins on the second page. Graphic mediations are legible, except in some areas, however, interpretation of the handwriting required remarkable effort, as can be seen by reading the attached images. As in the other investigated volumes, also in this case following Flori's instructions, inside the Ledger there is the *Indice* (Index or Heading), (see figure 4). "The Repertoire, Index, Table, Alphabet, whichever we wish to call it, is very necessary to quickly and easily find the accounts that we search for in the book" (Flori, 1636, p. 90).

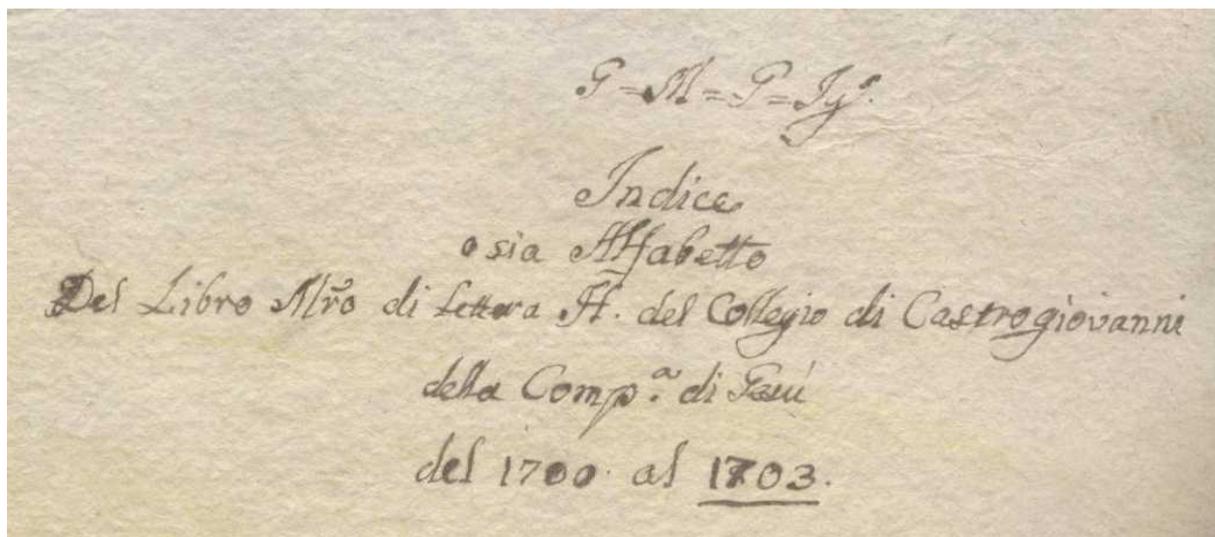


Figure 4. The cover of the *Indice* from 1700 to 1703

The following pages of the registers show regular writings regarding the normal activities of the College, characterized by purchasing and selling of agricultural produce and expenses or revenues of ordinary administration.

The analysis of the contents of the two accounting registers has also allowed us to determine the formal quality of the bookkeeping, on the basis of the *Trattato* provisions.

However, in some parts of the analysed volumes there are parchment abrasions and corrections, as is possible to observe in the frontispiece of the *Journal* dated 1703, where the name of an Administrator Father was rewritten over a previous erasure with the following note:

"Here follows the Journal, that is marked letter h on behalf of the administration of Fr. Giuseppe Failla Rector of the same college of the Society of Jesus of Castrogiovanni starting from the first of April of 1703 as in it" (see figure 5).

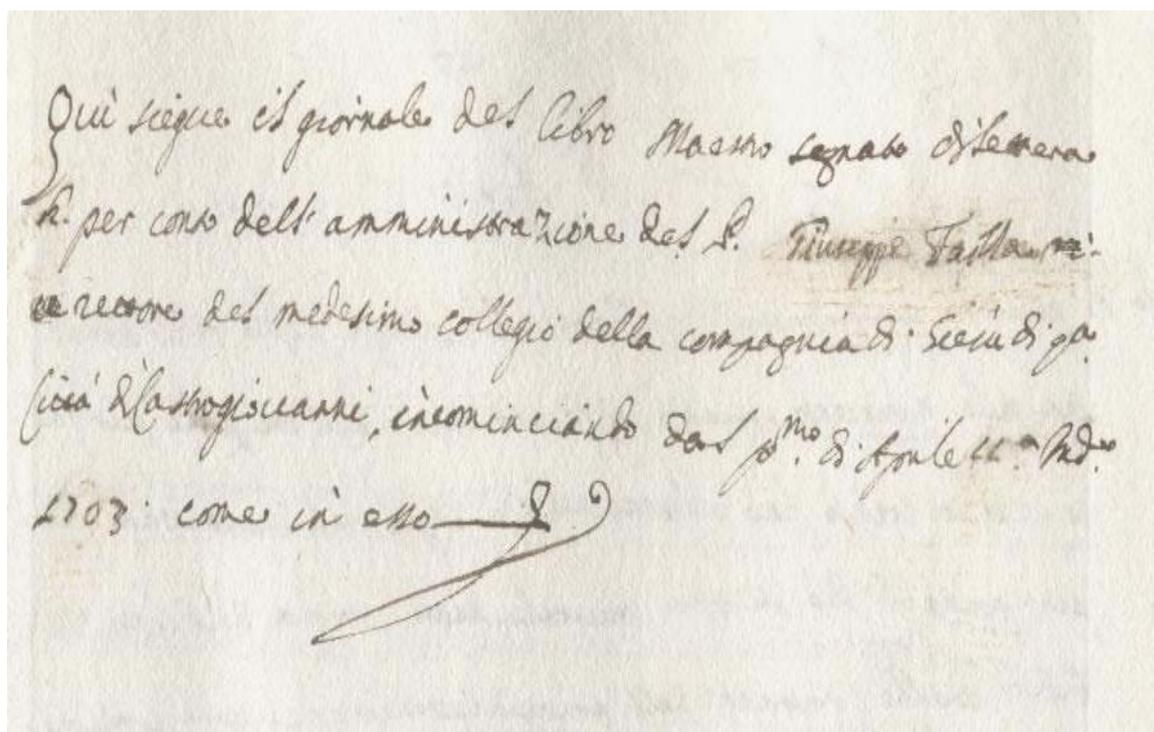


Figure 5. Detail of the Journal concerning the change of the P. Administrator

In addition, on the front cover of the Ledger, there is also the following wording:

“Note how this book begins from the 3rd *induction* 1695 and continues until the 5th *induction* 1697, and not the 9th *induction* 1700 as falsely and with error is said above. However, this statement is preceded by another indication: the following note is not applicable” (see figure 6).

Notwithstanding this, the date signed inside the book starts from the 9th *induction*. Other kinds of less important corrections are also present in other pages of the Journal.

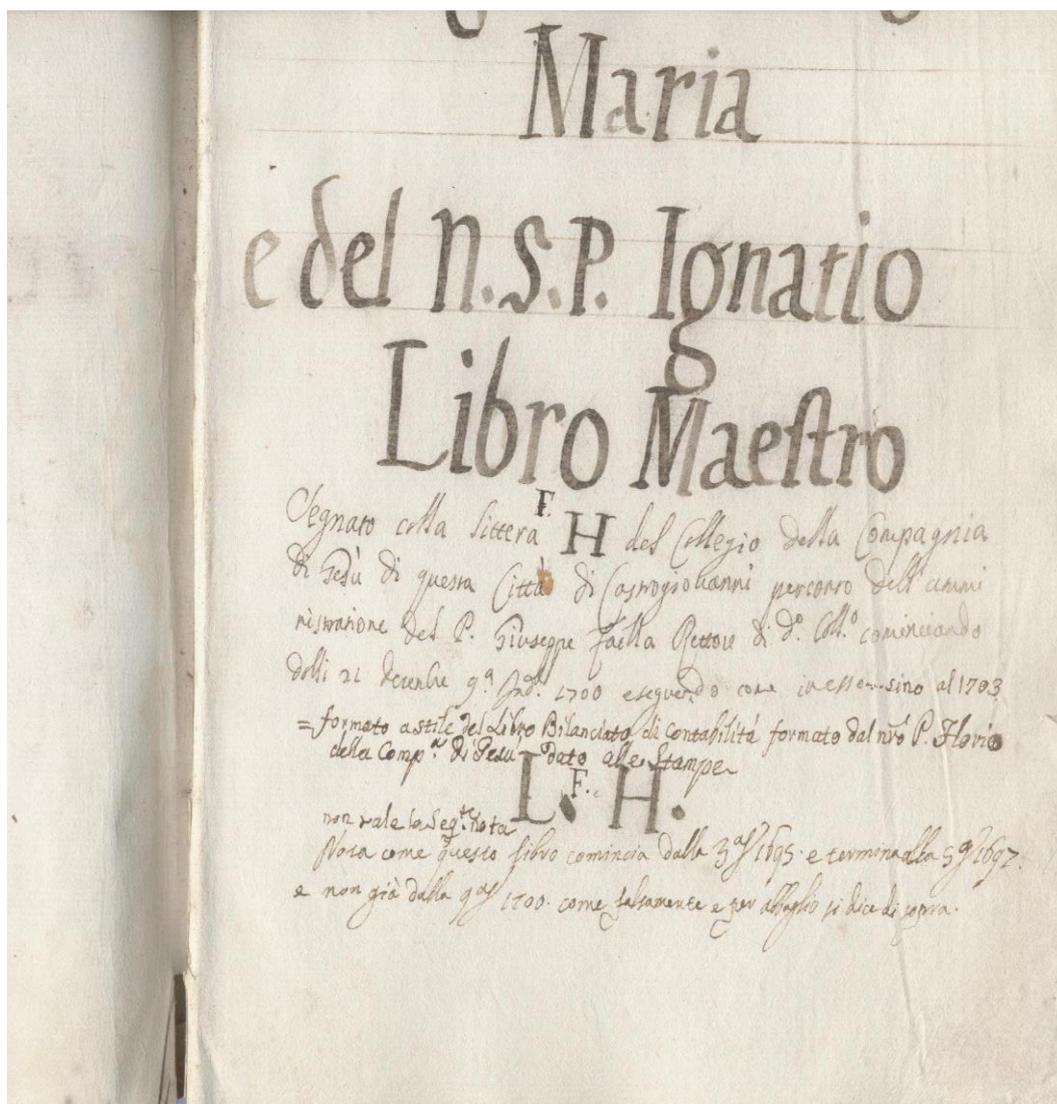


Figure 6. Detail of the front cover of the Ledger dated 1700-1703

The time reference for the two sets of Financial Statements found in the same volume relates to a period of more than two years (from December 21st 1700 to March 28th, 1703), for the former, and a period of 9 months and twenty days ending December 21st, 1703, regarding the latter. It should be stressed that the closing of accounts can be related to neither the period of a year, nor to the time interval of the operation registered in the volume. Flori clearly specified that in this case, the closing of accounts should have the reference *Bilancio of this volume* (“*Bilancio di questo volume*”) as a heading, whilst the right expression to use in the preparation of the document is *Bilancio of this year* (“*Bilancio di quest’anno*”).

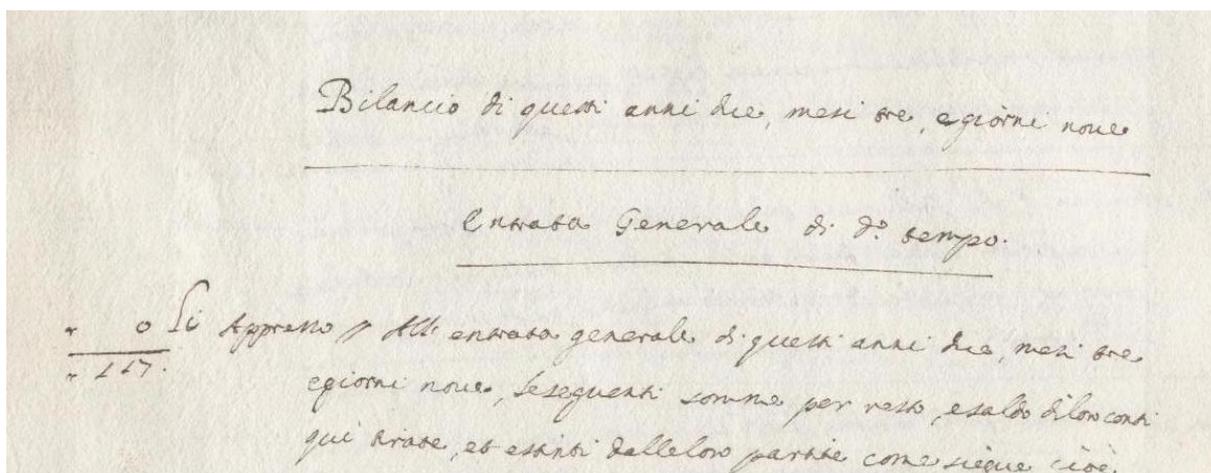


Figure 7. Detail of the heading of the “Bilancio of these two years, three months and nine days”

As shown in the figure 7, *Bilancio of these two years, three months and nine days* (“*Bilancio di questi anni due, mesi 3 giorni 9*”) is written above the accounts.

The reference to the period of time, together with the circumstance that the same volume contains two sets of Financial Statements, seems to support our hypothesis that the accounts preparation in the College under investigation did not respect Flori’s prescription, at least up to 1711. Furthermore, the lack of separate documents in the archival research throughout the extensive period of time investigated, outside of the volumes, where the year by year results might have been reported, does not exclude the fact that not only were the periodic closures misaligned over the years but also that the *Bilancio* prepared before 1711 did not respect the time rule. In fact, throughout the 56 years of bookkeeping analysed in the Castrogiovanni College accounts, only 23 *Bilancio* were traced, with only 12 relating to a period of one year.

One hypothesis can be proposed to understand this. It should be underlined that, as seen in Flori’s accounting system, an external control phase was also contemplated. The Colleges would report each month to the *Preposto* Father, and to the *Provinciale* Father each time he was visiting the Colleges. These, in turn, were accountable to their superiors. The audit carried out through the accounts also allowed an assessment of the quality of the administration of the Colleges and the honesty and integrity of the person administering it. Indeed, it seems that the *Bilancio*, and in any case the closing of accounts in the Journal and in the Ledger, were to be prepared only in the event of a visit for ordinary control, and, in any case, it is likely that the audit, instead of taking place each year, as indicated by the Order, was not so regular; consequently, the accounting practice was negatively affected by this.

Moreover, from an analysis of the documents relating to the period 1700-1703, it can be seen that *Debiti* are not reported. In this respect, it should also be noted that neither *Crediti* nor *Debiti* are reported (see Table 3) in the Balance Sheets of the College for the last two analysed years (1738-1739). In the same years, in fact, accounting appears to have been cash-based, poorly adhering to the rules given by the precursor of accrual accounting in the treatise. The hypothesis that the value of credits and debits at the end of the year for that period was zero is

Despite their characteristics of non-compliance with the time criteria and the formal requirements which were essential according to indications in the treatise, it is evident that the two analysed sets of Financial Statement were approved, as can be seen from figure 8, where the signature of the Provincial Father, Don Bandini is recorded on the last page of the *Journal*, during a control carried out in November 1704.

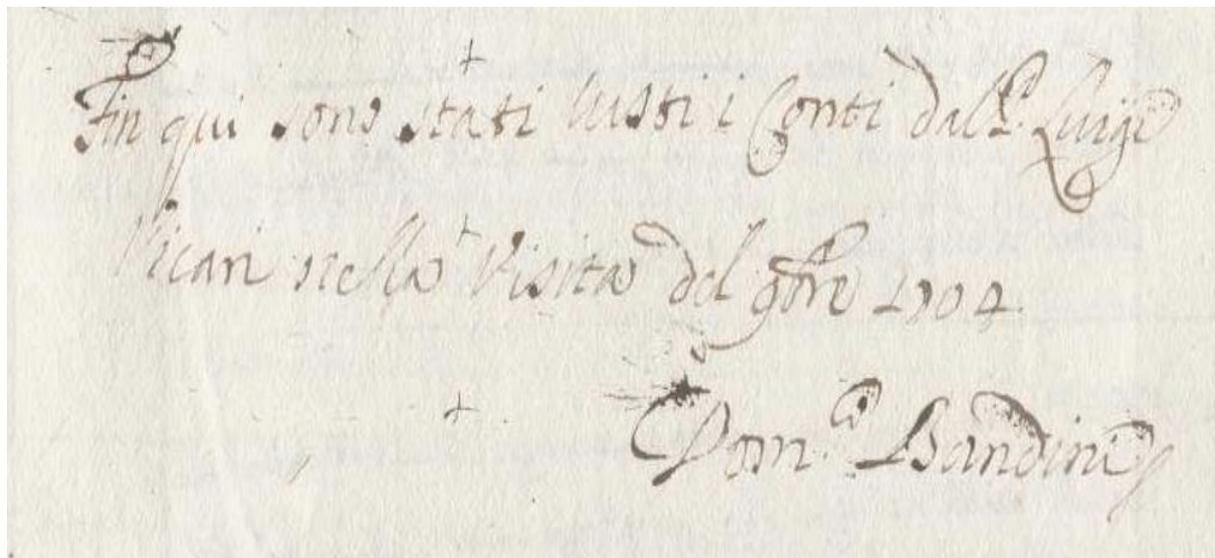


Figure 8. “So far, the Counts by Fr. Luigi Vicari have been checked during the visit of November 1704. Don Bandini

Therefore, inspections appear essentially focused on compiling accounting records accurately, daily.

6. FINAL NOTES

This study seeks to contribute to the international debate on accounting and religion by analysing the relationship between accounting theory and practices between the 17th and 18th century in a Sicilian Jesuit College, from a historical perspective.

The case study shows that despite accounting practice control over the functioning of the Colleges and the activities carried out by the friars, its use over time appears to be a *soft use* compared with the high level of control that is expressed in the *Trattato*.

The huge quantity of data analysed, which were reported in the accounting registers of Castrogiovanni College, have not shown that the obsessive care practiced by Flori in the construction of the Annual Financial Statements was always observed in practice.

From the analysis, it is evident that many years were necessary to achieve an accountability better reflecting Flori's instruction. In this sense, “The fact is that accounting assists to construct the reality within which it operates, and its professionals reproduce a system of knowledge that shapes preferences and, at the same time, influences the boundaries of individual and collective decision-making” (Gomes, 2008, p. 486).

The new method proposed by Flori was capable of solving a set of additional problems that simply were not earlier recognized as problems (Napier, 2001, p. 9), such as regular time

partition- *use of time* and deep respect of the order not only as a formality but in its substance. Indeed, it is necessary to remember that the treatise was first published in 1636 and that the data analysis goes from 1683 to 1739, a historical period, as seen, characterized by important political and cultural changes. Needless to say, the data showed different degrees of resistance, depending on the times, and the results should be interpreted in a wider background. According to Gomes (2008, p. 484): “In what concerns accounting, it has been noted that ‘the evolution of accounting goes on at a more macro sociological level than is commonly assumed’ and that accounting rules can be considered ‘not as features of particular organizations, but as properties of institutional domains, national societies, or now the evolving world’ (Meyer, 1986, pp.348, 354)”.

From the standpoint of accounting history, this study addressed a topic that has been overlooked by existing research in accounting history, thereby contributing to our understanding of the role of control in accounting practices.

As this study draws its conclusions from the analysis of documents of one of the numerous Jesuit Colleges the conclusions must be considered partial. For this reason, further development of this research should attempt to extend the analysis, testing the validity and generalizability of the results, with regard to other Colleges or Jesuit *Professe Houses*.

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