



Kent Academic Repository

Bigoni, M., Antonelli, V., Funnell, W.N. and Cafaro, E.M. (2021) '*Contra Omnes et Singulos a Via Domini Aberrantes*': Accounting for Confession and Pastoral Power During the Roman Inquisition (1550-1572). *Accounting, Auditing & Accountability Journal*, 34 (4). pp. 877-903. ISSN 0951-3574.

Downloaded from

<https://kar.kent.ac.uk/86543/> The University of Kent's Academic Repository KAR

The version of record is available from

<https://doi.org/10.1108/AAAJ-06-2020-4638>

This document version

Author's Accepted Manuscript

DOI for this version

Licence for this version

CC BY-NC (Attribution-NonCommercial)

Additional information

Versions of research works

Versions of Record

If this version is the version of record, it is the same as the published version available on the publisher's web site. Cite as the published version.

Author Accepted Manuscripts

If this document is identified as the Author Accepted Manuscript it is the version after peer review but before type setting, copy editing or publisher branding. Cite as Surname, Initial. (Year) 'Title of article'. To be published in *Title of Journal*, Volume and issue numbers [peer-reviewed accepted version]. Available at: DOI or URL (Accessed: date).

Enquiries

If you have questions about this document contact ResearchSupport@kent.ac.uk. Please include the URL of the record in KAR. If you believe that your, or a third party's rights have been compromised through this document please see our [Take Down policy](https://www.kent.ac.uk/guides/kar-the-kent-academic-repository#policies) (available from <https://www.kent.ac.uk/guides/kar-the-kent-academic-repository#policies>).

‘Contra Omnes et Singulos a Via Domini Aberrantes’: Accounting for Confession and Pastoral Power During the Roman Inquisition (1550-1572)

This article (author’s accepted manuscript) is deposited under the Creative Commons Attribution Non-commercial International Licence 4.0 (CC BY-NC 4.0). Any reuse is allowed in accordance with the terms outlined by the licence. DOI: 10.1108/AAAJ-06-2020-4638.

Abstract

- **Purpose.** The study investigates the use of accounting information in the form of a confession as a tool for telling the truth about oneself and reinforcing power relations in the context of the Roman Inquisition.
- **Design/methodology/approach.** The study adopts Foucault’s understanding of pastoral power, confession and truth-telling to analyse the accounting practices of the Tribunal of the Inquisition in the 16th century Dukedom of Ferrara.
- **Findings.** Detailed accounting books were not simply a means for pursuing an efficient use of resources, but a tool to force the Inquisitor to open his conscience and provide an account of his actions to his superiors. Accounting practices were an identifying and subjectifying practice which helped the Inquisitor to shape his Christian identity and internalise self-discipline. This in turn reinforced the centralisation of the power of the Church at a time of great crisis.
- **Research implications.** The use of accounting for forcing individuals to tell the truth about themselves can inform investigations into the use of accounting records as confessional tools in different contexts, especially when a religious institution seeks to reinforce its power.
- **Social implications.** The study documents the important but less discernible contributions of accounting to the formation of Western subjectivity at a time which Foucault considers critical in the development of modern governmental practices.
- **Originality/value.** The study considers a critical but unexplored episode in Western religious history. It offers an investigation of the macro impact of religion on accounting practices. It also adds to the literature recognising the confessional properties of written information by explicitly focusing on the use of financial information as a form of confession that has profound power implications.

Keywords: Inquisition, Foucault, Accounting, Confession, Truth, Pastoral power.

Introduction

The intersections between accounting and religion have been attracting a significant level of attention from accounting scholars (Walker, 2006; Magliacani and Di Pietra, 2019). The Christian faith has been the most investigated set of religious beliefs, both historically and in modern churches (Jacobs, 2005; Irvine, 2005; Booth, 1993; Laughlin, 1988; Cordery, 2015). In this research particular prominence has been given to the accounting practices of religious orders and brotherhoods (Bento da Silva *et al.*, 2017; Funnell and Baños Sánchez-Matamoros, 2015; Quattrone, 2004; Álvarez-Dardet Espejo *et al.*, 2006), monasteries (Dobie, 2008, 2011, 2015; Bigoni *et al.*, 2020; Leardini and Rossi, 2013; Prieto *et al.*, 2006), dioceses and their cathedrals (Bigoni *et al.*, 2013; Riccaboni *et al.*, 2006) and organisations which depended upon them (Bracci, *et al.*, 2010; Madonna *et al.*, 2014). The impact of the thought of religious thinkers on accounting and its compatibility with local religious communities have also been studied (Cordery, 2006; Hardy and Ballis, 2005; Faircloth, 1988). This has prompted scholars to investigate the role of accounting in the centralisation of power by religious authorities (Gatti and Poli, 2014; Bigoni and Funnell, 2015; Quattrone, 2004) and the use of accounting practices by peripheral institutions to resist this attempt (Magliacani and Di Pietra, 2019).

The present study engages with the investigation of accounting as a tool for the exercise of power in the religious domain by addressing the call by Cordery (2015) to focus more on the macro impact of religion on accounting, beyond the micro approaches focused on the development of accounting practices within religious organisations. It also answers the call by Carnegie (2014) to engage with interdisciplinary theoretical viewpoints in the study of accounting in churches by adopting a Foucauldian framework, most especially Foucault's understanding of pastoral power, confession and truth-telling (Foucault, 1993, 2001, 2007, 2014), aspects of his thought which have been given little presence in accounting studies (Nikidehaghani *et al.*, 2019; Mennicken and Miller, 2015; Graham, 2010). The study conceives of accounting as a form of confession. Although the use of tools such as interviews and questionnaires as confessional practices in the private and public sectors has started to attract the attention of accounting scholars (Nikidehaghani *et al.*, 2019; Viator, 2001; Mahama and Yu Ming, 2009; Lambert and Pezet, 2010; Townley, 1996), only a few studies have examined oral and written accounts as a form of confession in the discharge of one's moral and religious duties (Bento da Silva *et al.*, 2017; Quattrone, 2004; Aho, 2005). This study broadens the compass of this previous research by explicitly examining the power implications of the use of accounting as a form of confession in the religious domain. It does so by focusing on one of the most controversial episodes in the history of the Roman Catholic Church (henceforth the Church), the Roman Inquisition (henceforth the Inquisition¹; Kung, 2007; Normann, 2007; Hitchcock, 2012). Despite being a decisive event in the "lengthy process in which the subjectivity of Western man is developed" (Foucault, 2014, p. 225), to which accounting provided important, but less discernible, contributions, the Inquisition is yet to attract the interest of accounting scholars. The paper also adds to the sparse literature that has started to investigate the place of accounting in tribunals and justice systems (Sargiacomo, 2009; Murphy and Moerman, 2018; Lamb, 2001; Edgley, 2010).

The Inquisition was started in 1542 by Pope Paul III's *Licet ab initio* Bull. The Bull established the Congregation of the Holy Office (hereafter the Congregation), the

¹ The Roman Inquisition inherited many of the characters of the Medieval Inquisition initiated by Pope Lucius III in 1184 (Hamilton, 1981). Another form of Inquisition was the Spanish Inquisition, established by Pope Sixtus IV in 1478, which persecuted Jews, Muslims and 'witches' and often operated at the service of the Spanish crown to consolidate its power (Rawlings, 2008).

central Tribunal of the Inquisition, as a response to the threat posed by the nascent Protestant movement. The rise of Protestantism and the subsequent response from the Church have been seen by Foucault (2007, 2014) as a pivotal moment in the development of power relations in Western society. The way in which power was exercised within the Christian faith, which Foucault (2007, 2001) labels “pastoral power”, meant the development of a new relationship between human beings that was grounded in the total submission of a disciple to their master and in strict obligations of truth (Foucault, 1993), which turned “individuals” into “subjects” (Foucault, 1983, p. 212). To Foucault, the Protestant Reformation and Catholic Counter Reformation represented a pastoral battle which caused the reorganisation and reinforcement of the pastorate. In turn, this enabled the multiplication of the techniques to make human beings objects of knowledge and their diffusion to secular contexts, including the State, which gave birth to modern governmental practices (Foucault, 2007).

Among the techniques that characterise the Catholic pastorate, confession is pivotal (Foucault, 2007, 2014). By exposing every recess of their soul, the believer places themselves in the care of the master, the cleric hearing the confession, who can then direct the conscience and behaviour of the believer towards forgiveness and redemption in a detailed way. Confession is a constant necessity for every believer who is called to open their conscience to their master; “(w)hen it is not spontaneous or dictated by some internal imperative, the confession is wrung from a person by violence or threat; it is driven from its hiding place in the soul, or extracted from the body” (Foucault, 1978, p. 59). So important was confession within the Christian pastorate that it provided the key weapon in the service of the Counter Reformation, the Inquisition.

The inquisitorial procedure sought to force the heretic to reflect on their deeds and put themselves in the care of the Church by confessing their errors. Thus, for the purposes of the Inquisition, the accumulation and circulation of written information on suspects was essential. As noted by Hoskin and Macve (1986, p. 112), the Inquisition adapted “the critical reading - Abelard’s *inquisitio* - and the new writing techniques of scholarship to the juridical purpose of collecting, collating and, via indexes, cross-referencing depositions about suspected heretics”. Confessional practices, however, were not limited to extracting the truth from suspects but also from the Inquisitor. Ensuring that each Inquisitor was fully committed to his role and competently discharged his duty was essential for the Congregation, and hence the Pope, to ensure that the Inquisition would be an effective tool to fight the Protestant threat. To this end, financial information as a form of confession proved to be very effective in ensuring that the activities of the Inquisitor would be known to the Holy See.

To achieve its aim, the paper investigates the case of the Dukedom of Ferrara at the height of the Roman Inquisition in the mid-16th century (Vacanard, 1908). Ferrara, one of the first cities in Italy to have established a permanent Tribunal of the Inquisition in the 13th century at the time of the Medieval Inquisition (Del Col, 2006), was the place where the first evidence of an outbreak of ‘heretic plague’ in the Italian territory was found (Prosperi, 2003), requiring resolute action by the Congregation. Thus, the first two victims of the Roman Inquisition died at the stake in Ferrara². In particular, the study considers the years between 1550, when a Tribunal of the Inquisition for the entire Dukedom was set up, and 1572, with the death of the ‘great inquisitor’, Pius V, who provided unprecedented impetus to the development of the Inquisition first as a member of the Congregation then as Pope (Von Pastor, 1951). In this period Inquisition’s repressive activity reached its climax, which “led to the almost complete annihilation of

² The first two victims of the Roman Inquisition were Fanino Fanini in 1550 and Giorgio Siculo in 1551 (Prosperi, 2003).

the different sites of heresy in the [Italian] peninsula” (Maifreda, 2014, p. 25). In these years the office of Inquisitor was held by three of the most active Italian clerics in hunting down heretics; Girolamo Papino, Camillo Campeggi and Paolo Costabili (Prosperi, 2003). The study is based on an extensive examination of the primary sources in the Historical Archive of the Diocese of Ferrara (HADF), most especially the Inquisitors’ accounting books. These rare books are among the few that have survived in Italy for across the country the documents of the Inquisition were frequently destroyed by rioting citizens, exasperated and frightened by the secret activity of the Tribunals. Secondary sources in the form of books on the history of the Inquisition and the inquisitorial procedure have helped to contextualise the interpretation of the use of accounting practices by Inquisitors and shed light on the use of other written technologies of government.

The section that follows introduces the framework informing the work and acknowledges the contributions of studies that conceive of accounting as a confessional practice. This is followed by the historical context of the Roman Inquisition and the Dukedom of Ferrara before detailing the functioning of the inquisitorial procedure. The accounting documents used by Inquisitors in the Dukedom of Ferrara are then presented. Lastly, the findings of the work are discussed and some brief concluding remarks are offered.

Confession, Pastoral Power and Accounting

Foucault’s genealogical analysis of power relations in the Western world has identified the rise of Christianity as a pivotal turning point, one which brought about a new understanding of how power is exercised (Golder, 2007). The professed beneficent aim of pastoral power, that is the salvation of humankind, means that it is exercised over a moving multitude of people, a ‘flock’. Nurturing and directing this flock are the main responsibilities of its leader, the ‘pastor’, a title which is conferred to senior members of the Church (Foucault, 2007).

The exercise of the power of the pastor relies upon his constant and painstaking work in looking after his charges in every moment of their lives. This means that the salvation of the flock requires the pastor to form a detailed knowledge of the life and deeds of each ‘sheep’ and to provide an individualised direction (Foucault, 2007). As a result, pastoral power is based on constant individualisation, as it can only be exercised if the pastor can constantly oversee his sheep and account for their merits and demerits. At the same time, if the sheep want to save themselves, it is critical that they submit to the will of the pastor and accept being led in every moment of their life. Obeying the pastor is an end in itself, obedience is not a transitional phase of one’s life; it is a permanent state:

(W)hat does obedience produce? This is not difficult: obedience produces obedience [...] One obeys in order to become obedient, in order to produce a state of obedience, a state of obedience so permanent and definitive that it subsists even where there is not exactly anyone that one has to obey and even before anyone has formulated an order (Foucault, 2014, p. 270).

The main techniques which ensure the constant obedience, and thus subjugation, of each individual and the possibility for the master to know each and all of them are the spiritual examination of the self, which over time has evolved into the practice of

confession (Sorrentino, 2008, p. 132), and the subsequent direction of conscience by the pastor (Foucault, 2007, 2001). The first confessional practices took the form of *exomologesis*, which was to be undertaken by those who committed a sin serious enough to endanger their membership of the Christian community (Foucault, 2014). The sinner was required to undergo a harsh penitential procedure culminating in a dramatic public ceremony in which the penitent humiliated themselves before the entire community. The main constituent of *exomologesis* was not the verbalisation of one's sins before the pastor, but the public representation of the truth about oneself, that is their status of sinner (Foucault, 1993).

With the rise of monasticism, confession evolved into a practice which hinged on the careful verbalisation of sins and on the exploration of the self. This new apparatus, which Foucault (2014, 1993) labels *exagoreusis*, was founded on the relationship between an individual and their master to whom they owed complete and exhaustive obedience. Unlike the case of *exomologesis*, which could not have been repeated, with *exagoreusis* the believer is required to constantly examine themselves, not simply reflecting on their past deeds but most especially on their thoughts, seeking to discriminate between good and bad ones from their very inception. This examination of conscience

involves catching hold of thought at the moment it begins to think, catching hold of it at root, when one is in the process of thinking about whatever one is thinking of. Strictly speaking, examination is a final exam, a final exam in present reality, the function of which is, what? To exercise a sorting, to exercise [what was called, precisely] *discriminatio* (Foucault, 2014, p. 301, emphasis in original).

Knowing the truth about oneself, however, is not enough for the sheep needs guidance if salvation is to be achieved, and thoughts can only be interpreted when they are revealed to one's master (Foucault, 1993). As a result, the believer is required to give substance to this truth about themselves by means of discourse when they have to confess their deeds, thoughts and even hidden desires to their pastor, and be ready to follow his advice if good and sinful thoughts are to be fruitfully sorted (Foucault, 1978, p. 21, 1993, pp. 215-216). Verbalisation by means of discourse is therefore an act of expulsion of bad thoughts from one's conscience. No act, thought or desire is too small to be brought to light as confession for only the master can identify the true nature of the disciple's thought and eradicate evil (Foucault, 1993). Moreover, this will enable the pastor to direct the conscience of his sheep in an individualised way, as a physician chooses the right treatment for every individual's illness.

Confession and subsequent direction of conscience became an extremely potent technology of power, through which the individual was forced to constantly tell the truth about themselves, renounce their will and will what the master wants them to will (Konstan, 2015, p. 274). The constant verbalisation of inner thoughts and desires supported and reinforced the exercise of the power of the master since it resulted in an internalisation of his gaze by an individual, who ended up spontaneously wishing to be transparent to themselves and feeling the need to tell the pastor the truth (Sorrentino, 2008, p. 121). So effective was this internalisation of the gaze of the master and of the need to confess that the individual ended up not even feeling it as a constraint which stemmed from the exercise of someone's power, but rather as truth itself demanding to surface (Foucault, 1978, p. 60). As a result, with confession and direction of conscience

we have an apparatus (dispositif) with three fundamentally linked and interdependent elements: the principle of obedience without an end, the principle of incessant examination, and the principle of exhaustive confession. A triangle: listening to the other, looking at oneself, speaking to the other about oneself (Foucault, 2014, p. 289).

Christian pastorate, by means of confessional practices, is therefore an important technology of individualisation, one which by means of the deployment of the truth of oneself (Golder, 2007) has transformed an individual into a “confession animal” (Foucault, 1978, p. 59), a subject who is constantly required to desire nothing and obey in everything. Although confession rose and matured within the Church it has influenced the development of many related techniques across different fields, such as medicine, psychiatry and law (Foucault, 1978, 1995, 2007).

The act of verbalising one’s truth does not necessarily need to be in oral form, as written confession is equally effective (Foucault, 2014, p. 237). Quattrone (2004) has shown how within the Society of Jesus in the 16th and 17th centuries members were required to examine their conscience on a daily basis, keeping a written account of all of their sins. Accounting and accountability practices have been seen as confessional practices by their ability to disclose the truth about oneself and force individuals to self-regulate by internalising codes of behaviour which are consistent with the ideals and priorities of dominant elites (Miller and O’Leary, 1987; Miller and Rose, 1990; Fischer and Ferlie, 2013). Within the Canadian retirement system the use of information on tax matters succeeded in classifying different citizens as a particular kind of subject, as a worker or a saver or a pensioner, although it did not completely achieve the system’s aim to influence citizens’ behaviour by turning them into investors whose interests are aligned with those of the financial markets (Graham, 2010). The introduction of the Means Test within the disability benefit system in Australia at the beginning of the 20th century (Nikidehaghani and Hui, 2017), and the subsequent welfare reform in 2005 by Prime Minister John Howard (Nikidehaghani *et al.*, 2019) were grounded in the use of quantitative information, especially detailed application forms. This forced individuals to tell the truth about themselves in great detail and ultimately sought to induce the disabled to behave as effective citizens. Forms and questionnaires are increasingly being used in organisations as a less obvious means for employees to produce an inner truth about themselves which is then used by managers to ensure that they act consistent with managerial expectations (Townley, 1996; Lambert and Pezet, 2010; Johansen, 2008; Mahama and Yu Ming, 2009).

The functioning of financial information, most especially accounting records, as a means to tell the truth about oneself has not yet attracted a significant level of attention. In the 15th century Italian Diocese of Ferrara financial information allowed the bishop who visited a parish to obtain a knowledge of each priest that went beyond his words, possibly exposing any lies he might have told during the oral interrogation. Accounting therefore enabled the bishop to fully access the conscience of the priest, overcoming the latter’s resistance and forcing him to submit to his master’s teachings (Bigoni and Funnell, 2015, 2018). In his analysis of the origin of double-entry bookkeeping, Aho (2005) suggested that this technique was not developed to boost the efficiency of a concern by enabling the calculation of its profit. Rather, it was a technology to legitimise and promote commercial activity by demonstrating that what the merchant had earned equalled what he gave back to the community. Consistently, accounts had to include all the elements which were examined during a confession: who, what, where, when, how much, in whose presence and how. The logic of double-entry bookkeeping was exploited

by Spanish missionaries in converting the Inka population in the 16th century and forcing the latter to keep “records of their sins to be recounted in the Catholic sacrament of confession - that is, balancing the books of spiritual and social debits and credits” (Urton, 2009, p. 824).

Techniques for the extraction of truth were central in the machinery of power of Christian pastorate whereby they ensured the constant subjugation of a disciple to their master. This was especially obvious with the written information in the form of a confession that was mobilised when the Catholic Church was threatened by the rise of Protestantism, as shown by the case of the Dukedom of Ferrara.

The Roman Inquisition and the Dukedom of Ferrara

In the 16th century the rising moral decadence within the Catholic clergy fuelled the insurgence of calls for spiritual renovation within the Church which culminated in the Protestant Reformation (Spinelli, 1992). The Reformation represented the greatest struggle over the role of the pastor and how his sheep should be managed (Foucault, 2007). It threatened the very foundations of the Church. Protestants rejected the need for a clerical hierarchy by promoting a more direct relationship between God and the individual believer. It also questioned sacramental practice, most notably confession, thereby putting in great danger both the authority of the Church and its traditional weapon in the exercise of its power. The decentralised structure of the Church implemented by the Medieval Inquisition, which generated a quite heterogeneous intervention across the Italian territory and was heavily dependent on the presence of convents at the local level, was deemed inadequate to offer the strong and coherent response required to tackle the serious threat represented by the rise of Protestantism. Moreover, the Medieval Inquisition had lost its impetus to the point of having almost ceased its activity since the end of the 14th century (D’Alatri, 1987).

The occasion for a strong reform of the Inquisition came with the news about the spreading ‘heretic plague’ having reached Italy (Prosperi, 2003). In the city of Ferrara, under the protection of Renée of France, wife to Duke Ercole II d’Este, French artists and theologians were starting to spread new ideas which clashed with the traditional doctrine of the Church. The growing acceptance of these ideas prompted Pope Paul III to intervene in 1542 when he set up the Congregation. It was composed of six cardinals, appointed by the Pope, who enjoyed wide-ranging powers in the eradication of the ‘heretic evil’. The Congregation was only accountable to the Pope and no privileges or ecclesiastical titles could offer any protection against its action. Even bishops and cardinals could be taken to trial and convicted³. The Roman Inquisition, while certainly a powerful means for the Church to reinstate the spiritual control over its believers, also served a political purpose when it was used to ostracise political adversaries and secure the loyalty of local bishops to the Holy See (Prosperi, 2003). Such was its power that two 16th century cardinals who served within the Congregation at the height of its influence were subsequently elected Pope⁴. The secrecy of its operations and its action in the name of spiritual purity made the Congregation and its local branches a potent tool in the achievement of Christian unity around the figure of the Pope.

The Congregation was therefore the fulcrum of the Roman Inquisition. It functioned as a tribunal for the city of Rome and the Papal State, gathering on a weekly

³ This was the case, for example, of bishops Alberto Duimio and Vittore Soranzo and cardinals Giovanni Morone and Reginald Pole (Del Col, 2006).

⁴ These were Gian Pietro Carafa (Paul IV) and Michele Ghislieri (Pius V).

basis, and was the only organism allowed to officially re-admit reformed heretics to the Catholic community. A Commissioner was expected to prepare the cases for the Congregation's gatherings and enforce its decisions, and a Notary drew up the minutes of each meeting to ensure the preservation of any deliberation made. This central structure could then count on a web of permanent local tribunals. The appointment of local inquisitors was taken from monastic orders and put firmly in the hands of the Congregation, in a clear attempt to centralise the inquisitorial procedure (Prosperi, 2003). The Congregation was to coordinate the action of these tribunals by means of a constant flow of letters (Prosperi, 1996). So detailed were the letters sent from local tribunals to Rome that they enabled the drawing up of a central catalogue of the convicted, accomplices and suspects of heresy (Prosperi, 2003, p. XVIII). The organisational link between the Congregation and local tribunals was embodied by the Apostolic Nuncio, who was the Pope's diplomatic representative to a State. He was responsible for liaising with the local ruler on spiritual and political matters, but also oversaw the activity of the local tribunal of the Inquisition and personally intervened in the trials if needed, reporting to Rome (D'Addario, 1972).

The organisation of the Roman Inquisition in the Dukedom of Ferrara exemplified well how local tribunals were set up and how they were expected to function. The Dukedom had been ruled by the Este family since the beginning of the 13th century (Maran and Vagnoni, 2011). Being feudatories of the Pope, their power hinged on their relationship to the Holy See. Pope Paul III's reproach and the accusation of having caused the spread of heresy in Italy meant that Duke Ercole II d'Este was prepared to duly implement the Pope's new plan to tackle the Protestant threat. The existing Tribunal of the Inquisition, the activity of which at the beginning of the 16th century was limited to a few trials for sorcery (Del Col, 2006), depended directly upon the Apostolic Nuncio residing in the Papal State's city of Bologna. In a clear attempt to regain the Pope's favour, and to gain formal recognition of the geographical extension of its State at the same time, Duke Ercole II asked the Pope for an Inquisitor for the whole of the Dukedom to be appointed (Prosperi, 2003). This request was approved in 1550 with the appointment of Girolamo Papino, who took residence in Ferrara.

The presence of an Inquisitor in the capital city was not enough to ensure a detailed control of the State's territory. As a result, the Inquisitor was expected to appoint Vicars who were responsible for controlling their allocated areas and to gather information and pass it on to the Inquisitor for any official trial (Biondi, 1982). These Vicars were strategically positioned, often in larger cities such as Modena but also in small towns if they were a centre of potential exchange of ideas, as was the case of Pontelagoscuro with its fluvial harbour or Comacchio and its maritime port. Both the Inquisitor in Ferrara and the Vicars could count on a Notary, who was to record the information gathered on suspects and the proceedings of each trial. The local Tribunal of the Inquisition and its vicariates were supported by the Duke, who provided soldiers to enforce the decisions of the Inquisitor, and could count on a thick web of *Familiari*. These *Familiari* assisted with the everyday activity of the Tribunal, such as by delivering letters and escorting the accused from the prison to court, but also acted as informers (Prosperi, 1996). Similar functions were carried out by laic brotherhoods set up after the beginning of the Roman Inquisition, such as Ferrara's Crocesignati, who even provided financial support (HADF, 1 N, *Liber Usuum*, p. 42v).

In the Dukedom of Ferrara, as shown in Figure 1, in addition to local Vicars who were the main providers of information, the Tribunal's *Familiari* and even salaried spies, were highly valued sources of information given their deep knowledge of the towns under their care. This information was then relayed to the Inquisitor in Ferrara when he visited

these towns, but most especially by means of letters. These were also a tool for the Inquisitor to provide instructions to the local Vicars on how to conduct investigations and arrest suspects. The Inquisitor was directly involved in finding heretics and collecting information and storing this evidence in the convent of San Domenico, the seat of the Tribunal, so that all cases would be amply documented before starting the trial. By means of letters the Inquisitor kept the Congregation in Rome informed and received instructions on how to handle the trials. Some cases were to be referred directly to Rome (Prosperi, 2003). The activity of the Inquisitor was also subject to control exercised by the Apostolic Nuncio, who could visit the Tribunal and check the evidence gathered on each case. This, crucially, also included the analysis of accounting documents.

Insert Figure 1 here

Confession and the Inquisitorial Procedure

Confession had been traditionally critical in the machinery of power of the Church to reinforce the latter's regime of truth (Foucault, 1977). It became even more important at a time of great crisis as in the 16th century. Sixteenth century Popes and conciliar fathers who had gathered in Trento had been particularly insistent on the importance of confessing one's sins and receiving absolution. Christians had been obliged to undergo confession at least once a year since 1215 following the 4th Lateran Council. This did not bear any significant result as no appropriate enforcement measures were enacted (Lea, 1896). The Council of Trent sought to re-launch this obligation by coupling it with a potent tool to ensure its application, the pastoral visit of a bishop to his Diocese (Bigoni *et al.*, 2013). Each bishop was therefore expected to visit their Diocese regularly, meeting local priests and checking if they were dedicated to spreading effectively the word of God, including listening to their parishioners' confessions. The priest was a central figure in the fight against heresy by his direct and privileged access to the local believers, whom he was expected to know well. He was also an important channel through which information could have been transmitted to the Inquisitor.

Pope Julius III's brief issued in 1550 was a further means to enlist confession as a tool in the service of the Inquisition. The brief offered a three-month grace period during which heretics who confessed their sins to the Inquisitor and provided information on other heretics were given the possibility to make a private abjuration, thereby avoiding public humiliation and blame (Del Col, 2006). More penetrating interventions were to follow, most especially by Pope Paul IV who required confessors to explicitly investigate whether the believer had read forbidden books or knew of someone who had done so⁵. He also forbade confessors to give absolution unless the believer confessed to the Inquisitor any heretic faults which may have surfaced during the questioning, along with the names of their accomplices. This measure formally protected the secret character of confession whilst exploiting it for inquisitorial purposes (Prosperi, 1996)⁶. To make control even more penetrating, physicians were enlisted when from 1566 they were forbidden by Pope Pius IV to treat those who had not confessed their sins first (Lea, 1896; Von Pastor, 1951).

⁵ The Congregation issued in 1559 its first index of forbidden books, which was regularly updated. The first version included over 1,064 texts (Del Col, 2006, p. 405).

⁶ Those suspected of heresy therefore found themselves trapped in a web in which their position would have been soon exposed to the entire community by their inability to access Sacraments, which ultimately led to the intervention of the Inquisitor.

The confession with the believer was expected to be extremely penetrating. The priest was required to listen to the penitent's words and explore any areas of their conscience they may have kept hidden deliberately or because of ignorance. This inquiry

broadened the scope of the confessional; all possible lapses from rectitude in every sphere of human activity were investigated and estimated and catalogued and defined with a minuteness that had never before been attempted by moralists, and huge books were compiled to afford the priest the necessary aid in pushing his enquiries. The Ten Commandments, the seven deadly sins, the five senses, the twelve articles of faith, the seven sacraments, the seven works of temporal mercy and the seven spiritual, were ransacked to find objects of inquiry, and then all classes and callings of men were successively reviewed and lists of questions were drawn up fitted for their several temptations and habitual transgressions (Lea, 1896, p. 371).

This action was linked to an unprecedented use of written information, aimed at developing a "concept of confession which was ritualised and accounted for to extend the sense of guilt to one's entire life" (Prosperi, 1996, p. 267), thereby reinforcing the permanent status of the believer as a sinner who, as a result, could only save their soul if they constantly confessed their thoughts and deeds to the Church (Foucault, 2007). Consistent with the deliberations of the Council of Trent, each priest was expected to keep a book dedicated to noting down the name and address of the parishioners who underwent confession. Although these books had been in use in Ferrara since the 15th century (Peeverada, 1982), the conciliar resolutions put them in a wider context of close control by the Church of each and all the believers. When a parishioner wanted to receive the Eucharist they had to provide a piece of paper on which their name and address were recorded, which was then checked against the records kept by the priest. Those who did not discharge this obligation were subject to penalties which ranged from public reproach to the handing over of one's details to the bishop, who could even excommunicate the believer (Borromeo, 1682). Crucially, it was to the priest of the parish in which the believer lived that sins were to be confessed, and not to travelling friars or private confessors, to ensure the accurate recording of information (Prosperi, 1996).

So important was confession in the Church's machinery of power that it also informed the inquisitorial procedure. The Inquisitor, with his questions, was called to investigate every recess of the soul of the alleged heretic, by ascertaining not simply facts, but most especially the accused's thoughts and inner beliefs, the true reasons behind the person's actions (Prosperi, 2003; Foucault, 2014). The trial took the form of a dramatic interrogation, the fundamental goal of which was to obtain a confession from the alleged heretic, an extraction of truth which, to be completely effective, required extreme secrecy. When summoned before the Inquisitor, the defendant was unaware of why they were there and what were the charges pressed against them. In stark contrast, the Inquisitor could count on detailed information, in written form, which had been gathered on the life of the individual, including testimonies and reports prepared by the Tribunal's Notary. This evident imbalance in knowledge was essential to weaken any potential resistance by the defendant, and also force them to open their soul to themselves to understand what their faults could have been. It was a practice which aimed to compel the alleged heretic to produce a truth about themselves (Foucault, 1993, 2014), easing its extraction by the Inquisitor and ultimately subjecting them to the power of the pastor.

In order to extract a confession, the Inquisitor was to show his mercy and compassion for the lost sheep (Locati, 1568), as in the tradition of pastoral power whereby

power was always to be exercised for the good of the believer, that is their salvation (Foucault, 2007). The accused who refused to confess was thrown into prison, subjected to a very strict diet, most often of just bread and water. Even the prison was structured to force the heretic to explore their soul, reflect on their sins and ultimately produce a truth about themselves which was to be confessed to the Inquisitor. Cells were to be individual, allowing no contact between inmates. The only persons who could have seen the heretic were the gaoler and the confessor, whose function was to provide spiritual assistance and induce the prisoner to confess. If, after prolonged reflection in the Inquisition's prison, the heretic refused to confess even in the presence of serious charges and clues against them, torture could have been used. When no confession was obtained even after torture, the defendant could have been acquitted. More often they were convicted as an unrepentant heretic and subject to penalties such as: debilitating fines and seizure of property; serving long term imprisonment; being condemned to be a galley slave, or being forced to wear a habit which immediately signalled the person as heretic, thereby making a social pariah of them (Del Col, 2006). The inquisitorial procedure, however, was so powerful that most heretics ended up confessing their guilt. In an echo of ancient forms of *exomologesis* (Foucault, 1993), the final confession took the form of a public ceremony, where the heretic confessed their sins and requested to be readmitted to the Church's fold⁷.

The machinery of the Inquisition that could reach every corner of the Dukedom was fuelled by the use of written information. Written information was used to bend the sacrament of Penance to the need of fighting the Protestant threat and gather and exchange evidence on each suspect so that none could escape their fate. This was essential in ensuring that the inquisitorial procedure would force every heretic to confess their sins, renounce their will and accept the Church's truth.

Accounting and the Inquisition

The need to explore one's soul and subsequently account for their deeds was not limited to the believers but extended to the central figure in the operations of the Roman Inquisition, the Inquisitor himself. Accounting documents were to be an important tool enabling, on the one hand, the Inquisitor to discharge his duty of telling the truth about himself, and on the other to allow the Congregation, and hence the Pope, to evaluate his dedication and achievements. Consistently, the Congregation through the Apostolic Nuncio, retained the power to check all of the accounting books kept by local Inquisitors, whilst Inquisitors were expected to send their accounting books to Rome to enable the Congregation to keep their expenditure under control (Maifreda, 2014). Nevertheless, "the crucial years of the anti-protestant repression, the Fifties-Seventies of the Sixteen century, passed in a substantial absence of specific [accounting] rules" (Maifreda, 2014, p, 104). The first specific rules started to be set under the pontificate of Gregory XIII (1572-1585). His successor, Sixtus V, issued specific requests to reduce expenses, including demanding that Inquisitors live frugally and refrain from purchasing horses, furniture and clothes. Detailed guidance on the keeping of accounts was first issued under Paul V in the seventeenth century (Maifreda, 2014). Manuals for Inquisitors lacked details

⁷ The aim of the Inquisition was not simply to punish those who sympathised with Protestantism, but mainly to recover the lost sheep, to take them back to the Catholic fold and ensure their salvation (Prosperi, 1996; Foucault, 2007, 2001). Usually only relapsing heretics were sentenced to death. The death penalty was rarely imposed in the first trial, and normally just for extremely serious sins, such as the open denial of the Holy Trinity or the refusal to pronounce an abjuration.

on how to keep accounts, being limited to identifying the penalties for those who used the resources of the Inquisition for their personal gain (Delbene, 1666).

The importance of providing a detailed account of the way in which the resources of the Church had been used was reinforced by the Council of Trent. Canons IX and XI issued in Session XXII of 17th September 1562 clarified that both lay and ecclesiastic administrators of Church properties and other resources were to provide an account of their operations, and any misappropriations of Church properties, rights or money would have led to excommunication (Alberigo *et al.*, 1973). The Inquisitors in Ferrara were fully committed to their role and felt the need to account for the results of their actions to the Holy See even before the issuing of the resolutions of the Council of Trent for already in the 1550s the Inquisitor proclaimed that he wished “to account fully to [his] superiors, as it is appropriate for clerics” (HADF, 1 N, *Liber Inquisitionis*, p. 1v). At the same time, the extreme detail of the accounting books kept by these Inquisitors predates the first specific accounting guidelines by 50 years. Two main books were kept. The *Liber Usuum* identified the properties belonging to the Tribunal of the Inquisition, most especially lands and buildings, and the annual income generated by them. Also included was the income from institutional donations, such as from the order of the Crocesignati, or from taxes, most especially those levied on Jewish moneylenders. The daily expenses incurred by the Inquisitor, along with any other revenue not included in the *Liber Usuum*, were recorded in the *Liber Inquisitionis*. These were extremely detailed documents with entries presenting often in a narrative form a description of each transaction. The *Liber Usuum* was opened by a dedication to God, the Virgin Mary and Saint Dominic and a brief description was given of the number of pages and materials of which the book was made. Transactions were recorded by the Inquisitor either in Latin or in the local vernacular and were presented in chronological order. Due to the high cost of paper the entries made by an Inquisitor were seamlessly followed by those made by the next Inquisitor, with no fixed administrative period. Different units of currency were used in the books, which reflected the wide array of coins circulating in the Dukedom, including ‘baiocchi’, ‘scudi’, ‘bolognini’, ‘marchesani’ and ‘lire reggiane’. Nevertheless, each transaction was then translated into lire modenesi, the official money of account⁸.

The *Liber Inquisitionis* was an essential tool which enabled the Inquisitor to demonstrate that the resources belonging to the Tribunal had been used only for the purpose of investigating heretics, subjecting them to a trial and punishing them when needed. Revenue and expenses were listed in separate sections of the book, and totals were calculated only at the end of each page, with no attempt to identify the difference between inflows and outflows of resources for a given period. Most of the entries in the *Liber Inquisitionis* were expenses. Many of the amounts included in the book referred to travel expenses. The Inquisitor was involved almost on a daily basis in visiting different cities to interrogate suspects and witnesses and transfer alleged heretics to the prison in Ferrara. Every leg of his journey was documented in the accounting book, along with the amounts spent on travelling by boat or renting horses. Any other travel-related expense was also accounted for, such as when the Inquisitor, who was resented by many people, was accompanied by some of his *Familiari* who acted as his bodyguards because “we live in dangerous times” (HADF, 1 O, *Liber Inquisitionis*, p. 3v). So detailed and frequent are the entries in the *Liber Inquisitionis* that it is very easy to track every movement of the Inquisitor. For example, on 22nd June 1571 the Inquisitor travelled from Bologna to Imola, then to Lugo on the 23rd, returned to Imola on 5th July and was back in Bologna on the 6th, always by horse. Every expense is documented and the total for the journey presented

⁸ 1 lira was worth 20 soldi, each of 12 denari.

(HADF, 1 O, *Liber Inquisitionis*, p. 9v). Similarly, while he was in Reggio on 30th July 1571, the Inquisitor was informed of the capture of a suspect in the town of Casalmaggiore. He then clearly described in a dedicated entry each of the nine legs of his journey to Casalmaggiore and back to Reggio where on 7th August the suspect was incarcerated. For each of these nine legs the costs, which included changing horses and buying boat tickets, were clearly reported (HADF, 1 O, *Liber Inquisitionis*, p. 10v, see Table 1). It appears that this level of detail stemmed not only from a will to fully account for the efficient use of resources but also to demonstrate the painstaking dedication of the Inquisitor to his job, thereby enabling his superiors to appreciate how he visited the cities under his care to fight heresy.

Insert Table 1 here

The reticular functioning of the Inquisition meant that Inquisitors were expected to exchange information with other territories to ensure that no heretics could escape trial. The Tribunal of the Inquisition of Ferrara engaged on a monthly, if not weekly basis, with the ecclesiastic and lay authorities of many cities, including Bologna, Reggio, Modena, Parma, Piacenza, Mantova, Venezia, Pavia, Milano, Trento and Fano (see for example HADF, 1 N, *Liber Inquisitionis*, p. 30v), some of which were not part of the Dukedom of Ferrara.

The Inquisitor received detailed reports from his vicars which were essential to enable him to effectively discharge his duties. This was the case when a Vicar told the Inquisitor that in the village of Finale lived a “sorcerer” and that a young Jew was heard by a “gentleman” to “insult Jesus Christ” (HADF, 1 I, *Letters*, page not numbered). The Vicar requested the Inquisitor to intervene in these matters. It is obvious that the exchange of letters was particularly frequent with the Congregation in Rome. Thus, between the end of January and the beginning of February in 1558, the Inquisitor wrote to Rome four times (HADF, 1 N, *Liber Inquisitionis*, p. 25r). This testifies to the willingness of the Inquisitor to keep the Congregation constantly informed of the activities he carried out, another means to fully disclose his soul to his superiors. This flow of information enabled the Congregation to issue orders and suggestions for action, such as when the Inquisitor Girolamo Papino was encouraged to speed up the trial of Mr Fanino Fanini and promptly report to Rome, after the Congregation did not receive any news about this for a month (HADF, 1 I, *Letters*, page not numbered).

The network of the Inquisition extended also to the hiring of spies (HADF, 1 O, *Liber Inquisitionis*, p. 10v) and militiamen (HADF, 1 N, *Liber Inquisitionis*, p. 41v; HADF, 1 O, *Liber Inquisitionis*, p. 6r) who would provide precious information on suspects and capture them. The accounting books were therefore a tool for the Inquisitor to demonstrate that nothing would be left untried for ensuring the success of his sacred mission. Inquisitors were also particularly insistent in seeking to demonstrate that once a suspect was captured they would not easily escape their fate.

Inquisitors documented the amounts spent in repairing and expanding the Inquisition’s prisons. Those provided by the Duke were not deemed to be fit for purpose as the heretic could meet and talk to other prisoners, with the risk of them being able to gather information on their trial, thereby breaking their enforced reflection. The Inquisitor Paolo Campeggi ordered in June 1557 the building of an extension to the prison in Ferrara, which represented over 50% of the expenses for the year (HADF, 1 N, *Liber Inquisitionis*, pp. 24r-24v). Other works to improve its safety were carried out in the years that followed (HADF, 1 N, *Liber Inquisitionis*, p. 28r; HADF, 1 O, *Liber Inquisitionis*, p. 3v; HADF, 1 O, *Liber Inquisitionis*, p. 13r). These expenses were described in minute

detail and every single building material, from bricks to lime and even nails, was identified in its quantity and cost, along with the amounts paid to workers. Included were even the costs to transfer materials from the place of purchase to the building site, thereby making it possible to track each step of the process. For repair works carried out in 1558 the Inquisitor identified as many as 28 different cost items (HADF, 1 N, *Liber Inquisitionis*, p. 28r).

Ultimately, the trial of a suspect was the main duty of the Inquisitor, one in which he was expected to demonstrate dedication and competence to ensure that a confession was obtained from the alleged heretic. This meant that the Inquisitor was prepared to spend money to deepen his knowledge of the inquisitorial procedure and techniques. As a result, the Inquisitors in Ferrara purchased several books such as those titled *Lucerna Inquisitoris* (the Inquisitor's Lantern, HADF, 1 N, *Liber Inquisitionis*, p. 37v), *De Iudeis et Aliis Infidelibus* (Of Jews and Other Infidels, HADF, 1 N, *Liber Inquisitionis*, p. 25v) and even Torquemada's writings (HADF, 1 N, *Liber Inquisitionis*, p. 37v)⁹.

The expenses incurred specifically for each suspect were recorded in great detail. This was considerably assisted by the *Liber Inquisitionis* which provided a detailed plan to follow each step of the alleged heretic's vicissitudes, from search and capture to the time when they were held in prison and to the enforcement of the final verdict. The suspect therefore became a real 'cost object' for which expenses were accumulated. The name of the suspect was always indicated, together with the nature of the expense and the reason why it was incurred. As a result, the accounts show that the Tribunal spent almost 100 liras for the trial of Mr Viano da Viadana¹⁰, which included reimbursing the expenses incurred by the convent in Reggio where he was temporarily held after his capture, the salary of those who took him to Ferrara, the amount spent on feeding him, the salary of guardsmen and interrogators and, finally, the cost of escorting him when he was handed over to the "secular arm", that is the execution by civil authorities¹¹ (HADF, 1 O, *Liber Inquisitionis*, p. 8r, see Figure 2 and Table 2). Should the heretic decide to repent, the expenses needed for setting up the platform for abjuration and providing security were duly noted down (HADF, 1 O, *Liber Inquisitionis*, p. 9r). These expenses were then charged back to the suspect after the sentence or, if they had been executed or did not survive the trial, to their family and heirs (see for example HADF, 1 O, *Liber Inquisitionis*, p. 11v). The escape of an heretic was not to stop the Inquisitor from discharging his duty; when an heretic was condemned *in absentia*, the Inquisitor would pay for having the heretic's portrait made by a painter so that it could be subsequently burned, thus signifying that the person was dead in the eye of the Catholic community (HADF, 1 O, *Liber Inquisitionis*, p. 7r).

Insert Figure 2 here

Insert Table 2 here

The trial of the suspect was an occasion for the Inquisitor to demonstrate his determination to his superiors. The use of torture was common, to the point that in

⁹ Tomás de Torquemada (1420-1498) was the first Grand Inquisitor in Spain. He became known for his intransigence and cruelty, so much so that the number of burnings at the stake during his tenure has been estimated at about 2,000 (Encyclopaedia Britannica, 2020).

¹⁰ This is a significant amount for the suspect was held in prison for over one year. The relevance of the amount can be appreciated by considering that the annual salary of a bricklayer in Ferrara was around 70 liras (Prosperi, 2003).

¹¹ Those who had been sentenced to death were handed over to the public authority, given the impossibility for Church members to spill blood (Vacanard, 1908).

November 1567 a suspect was given the strappado four times to extort a confession (HADF, 1 N, *Liber Inquisitionis*, p. 40v). However, the Inquisitor was also expected to show compassion for his lost sheep. Hence, he allowed the suspect to be treated with soothing oil after torture, although it was understood that this should have happened by minimising the cost borne by the Tribunal. Consistently, in recording the expenses for the treatment of the suspect, the Inquisitor clarified that the oil had been prepared from “human fat extracted by the executioner” (HADF, 1 N, *Liber Inquisitionis*, p. 41r).

Opening one’s conscience meant accounting for the use of all of the Inquisition’s resources, including those spent for the personal needs of the Inquisitor, which were to be kept to a minimum. The *Liber Inquisitionis* does not mention any expenses for maintaining the Inquisitor whose board and lodging were the responsibility of the local Dominican convent, where the Tribunal had its seat. Moreover, when the Inquisitor was travelling to discharge his duty he would be expected to be very frugal. As an example, when he spent money on travelling by boat and having lunch on his way to Modena he also highlighted that he spent nothing on food when coming back in the evening (HADF, 1 O, *Liber Inquisitionis*, p. 3v). He always sought lodging from a convent or church in the cities he visited. Thus, on one occasion he clarified that on his way back from the village of Argenta, not too far from Ferrara, he had to interrupt his journey and spend the night in an inn, but only “because of the bad weather” (HADF, 1 N, *Liber Inquisitionis*, p. 32v). Other personal expenses were always thoroughly accounted for, such as when he had his hat repaired instead of buying a new one (HADF, 1 O, *Liber Inquisitionis*, p. 3v), although his rank would have justified the purchase, and when he had his tonsure renewed by a barber only once a year, for Christmas (HADF, 1 O, *Liber Inquisitionis*, p. 5r; HADF, 1 N, *Liber Inquisitionis*, p. 36v). The willingness and need to fully disclose his soul was such that even the most insignificant personal expenses were accounted for and justified, such as when he bought a new knife (HADF, 1 O, *Liber Inquisitionis*, p. 5r) or a fork (HADF, 1 O, *Liber Inquisitionis*, p. 1v), explaining that he “misplaced his”, or when he purchased medicines for himself going as far as explaining that these were essential for he “suffered from digestive disorder” (HADF, 1 O, *Liber Inquisitionis*, p. 9v). Even what should have been obvious expenses for a religious institution, alms, were always justified by clarifying that they had been given “to a widow” (HADF, 1 N, *Liber Inquisitionis*, p. 32r), to “unmarried women” (HADF, 1 O, *Liber Inquisitionis*, p. 3r) or to a baker who was “sick and crippled and therefore in great need of assistance” (HADF, 1 N, *Liber Inquisitionis*, p. 38v).

The *Liber Usuum* was essential to track the resources needed to fund the work of the Inquisitor. This book identified all the properties of the Tribunal of the Inquisition in Ferrara that were rented out to third parties. Moreover, it also presented the amounts due to the Inquisition because of specific taxes and compulsory donations. The book clearly showed how the Inquisition had been able to receive financial support from the main institutions of the city, including the Duke, the local hospital, religious orders, along with private citizens, by exploiting its immovable assets and exercising its rights. All of these institutions and citizens were happy to engage with the Inquisition for this was a source of prestige and would have meant attracting the favour of the Church and often a more lenient treatment from the Tribunal (Prosperi, 2003).

Each property in the service of the Tribunal was described in detail. Not only were its boundaries identified and the buildings present therein described, but even the way in which the property was acquired by the Tribunal was indicated, together with the date and other details of the deed to the property and the name of the notary who drew it up. The level of detail was such that for some properties the different ownerships were reported, dating back to the 14th century (HADF, 1 N, *Liber Usuum*, p. 52v, see Figure 3

and Table 3). The description of some of the properties was so detailed that it occupied an entire page of the register (HADF, 1 N, *Liber Usuum*, p. 69v). This ensured that no claims could have been made on these properties nor anyone could have refused to pay what was due on legal grounds, thereby securing a steady flow of resources for the Tribunal. Each entry then identified the name of the debtor, the amount to be paid and the dates when annual or bi-annual payments fell due. This was then complemented, in the page that followed, by the indication of the actual payments, where the date was reported together with the name of the person making the payment.

Insert Figure 3 here

Insert Table 3 here

In case the full amount was not paid, the book would also indicate the outstanding balance. Great attention was paid to ensuring that credits would be promptly collected and action taken when the debtor failed to settle. When the heirs of a tenant failed to pay the amounts due, the Inquisitor had some of their properties seized, which were then sold and the proceeds received by the Tribunal. All the details of these events were carefully recorded (HADF, 1 N, *Liber Usuum*, p. 30r). Nevertheless, if the Inquisitor was particularly insistent in receiving what was due by those who could afford to pay, he also demonstrated his pastoral attention to the destitute. He personally visited a tenant who had failed to pay his rent and found him in a situation of “great poverty for he was living on alms”, to the point that the tenant resorted to selling the property of the Tribunal. This was grounds for imprisonment. Nevertheless, the Inquisitor decided to forfeit the debt and not to press charges against the person concerned, although he noted the need to contact the new owner to reclaim the property. This act of charity was described in minute detail to ensure that the reason for this financially unwise decision would be clear to his superiors (HADF, 1 N, *Liber Usuum*, p. 14v).

The *Liber Usuum* was a tool for the Inquisitor to promote the fruitful use of the Tribunal’s properties and ensure that they were not left unproductive. When a contract expired or a tenant died, the terms were promptly renegotiated with the tenant concerned, their heirs or other interested parties (HADF, 1 N, *Liber Usuum*, p. 18v). This would often mean that a higher rent was requested by the Tribunal, hence increasing the resources available for its sacred mission. The entry referring to the property was then updated with the details of the transaction, most especially the new amount to be paid, the details of the tenant, the relationship to the previous one, if any, and the dates when payments would fall due. The active management of properties is also testified by exchanges with properties owned by third parties, including the Duke (HADF, 1 N, *Liber Usuum*, p. 52v) and purchase and sale of lands and other assets (HADF, 1 N, *Liber Usuum*, pp. 70v-71r).

Financial information in the form of a confession was therefore an essential means for the Inquisitor to discharge his religious duties whereby in noting down his use of the resources of the Tribunal no detail or expense was too insignificant for the purpose of fully opening his soul, a need that was felt even in the absence of strict rules for record-keeping.

Discussion

Foucault (1993, p. 201) notes that “it is generally accepted in Western societies, that one needs for its own salvation to know as exactly as possible who he is and also,

which is something rather different, that he needs to tell it as explicitly as possible to other people”. Confession and its recording in written form became an essential means for the Catholic Church to ensure success in the fight between different forms of pastorate. What was at stake with the Protestant Reformation was the very power of the Church to separate between truth and error (Foucault, 2003; Lorenzini, 2015), with this truth the equivalent of “a system of ordered procedures for the production, regulation, distribution, circulation and functioning of [true] statements” (Foucault, 1977, p. 14). This ‘system’ took the form of an extremely detailed procedure which aimed at knowing the soul of each believer and their spiritual needs if they were to be reconstructed as true Catholics by means of individualised teaching and the diffusion of close controls on *omnes et singulatim* (all and each, Foucault, 2007, p. 103).

Exagoreusis, a “truth-technology oriented toward the discursive and permanent analysis of the thought” (Foucault, 1993, p. 222), was harnessed in turning confession into a weapon in the service of the Inquisition. The inquisitorial procedure, as in the Christian practice of *exagoreusis*, was based on the relationship between an individual, the accused, and their master, the Inquisitor. It therefore hinged on continuous self-examination, incessant examination by the master, and generated a state of permanent obedience (Foucault, 2014). The verbalisation of sins and acceptance of the truth of the Church aimed at transforming the heretic and at forcing them to be re-born as a true, docile Catholic. The relentless pressure to tell the truth to which the heretic was exposed during their trial, the uncertainty about their destiny, the lack of any sort of knowledge about the charges pressed against them and the humiliation which came with the public abjuration were a potent tool to turn the individual into a subject (Foucault, 1983), fully obedient and committed to follow the teachings of the Church. In this process, the role of the Inquisitor as a confessor was essential. He was in charge of listening to the alleged heretic’s truth and judging, punishing or forgiving them. However, the Inquisitor also acted as a verifier of this truth for “‘truth’ does not reside solely in those who ‘confess’. ‘Truth’ must be verified, legitimated by the one who notes and records it” (Townley, 1996, p. 576).

Consistently, the inquisitorial process was fuelled by an unprecedented use of written information. The circulation of written information, which could have been easily stored and allowed a “government by papers” (Elliott, quoted in Sargiacomo, 2008, p. 679), was important to preserve the information gathered by means of interrogations and confessions of suspects and witnesses, keep track of any decision, record the names of those convicted or suspected of heresy, and secure consistency of action across different territories. The constant exchange of written information between Rome and the local tribunals represented an essential character of the Roman Inquisition, which overcame the particularism of the Medieval Inquisition and was critical in the centralisation of the power of the Church in its attempt to counter one of the most serious threats to its authority in the history of mankind. Detailed written information had therefore socialising and normalising effects, which were essential in the Church’s endeavour to control its population (Bento da Silva *et al.*, 2017).

Written information was also important to take advantage of the sacrament of Penance as a further tool in the exploration of one’s soul. Confession was certainly a means to know the spiritual aspirations of the believers, and a tool for the pastor to help the sheep to discriminate between good and bad thoughts thereby constructing the Catholic self (Foucault, 2014), but it was also fundamental in the inquisitorial process to gather detailed information on those suspected of heresy. The recording of the names of those who did not confess their sins and the use of ‘tickets’ which allowed the bearer to receive the Eucharist by demonstrating that they had previously undergone confession

were crucial means to identify potential suspects and gather further information which could have then been used in prosecuting heretics whilst it also enabled the Church hierarchy to regain its control over the community of believers. These tools therefore reinforced the need for the believers to accept the authority of the Church by making it impossible for them to hide anything, thereby ensuring the reinstatement of the Church's law, that is a state of permanent obedience and subjugation to their pastors (Foucault, 1993, 2007).

The Inquisitor himself, by means of less obvious tools such as financial information, was required by the Congregation to open his soul and tell the truth about himself. The extreme detail of the *Liber Usuum* and the *Liber Inquisitionis* ensured that accounting books became a form of *exagoreusis* whereby the Inquisitor would disclose the truth about himself and performed a hermeneutics of his own thoughts and deeds (Foucault, 1993, 2014). The wealth of detail offered in the recording of each transaction related to inquisitorial practices, which even included disturbing information such as the human origin of the oil used to sooth a tortured person's wounds or the identification of every phase and material used in the construction of a prison, showed how the purpose of these books was not simply keeping track of the revenue and expenses of the Tribunal. The diffusion and reinforcement of confession by the Inquisition "was complicit in fomenting moral fastidiousness in its devotees", including those who kept the accounts who were expected to "use their 'ink-stained hands' to record the minutiae of every business encounter" (Aho, 2005, p. 86). Therefore, it was essential to go "as deep as possible in the depth of thoughts. These, whatever they are, have inapparent origin, obscure roots, secret parts and the role of verbalization is to excavate these origins and those secret parts" (Foucault, 1993, p. 220). Every detail of every transaction affecting the Tribunal had to be brought to light and revealed to the higher hierarchies of the Church to enable them to understand what was happening.

Although transactions were described in intimate detail, there was virtually no attempt to identify the financial position or to appreciate the balance between inflow and outflow of resources. The only attempt to compare revenue and expenses in the *Liber Inquisitionis* relates to a journey to Modena in January 1569 when the Inquisitor went to collect the amounts due from the families of heretics for the expenses incurred for the latter's detention and gather information on other suspects still at large (HADF, 1 O, *Liber Inquisitionis*, page not numbered). However, the content of the accounting books shows the attention paid by the Inquisitor in demonstrating that resources were not squandered and were used to pursue the aims of the Tribunal. The *Liber Usuum* demonstrated the Inquisitor's commitment to collecting promptly any revenue belonging to the Tribunal, whilst the *Liber Inquisitionis* confirmed how the various expenses incurred by the Inquisitor were necessary for the purpose of his job. Moreover, the absence in the *Liber Inquisitionis* of evidence of any form of financial support provided by the Congregation or the Papacy is notable. As a result, the Inquisitor was incentivised to ensure that his activity was extremely penetrating and effective to ensure that the expenses incurred by the Tribunal would be recovered from the condemned heretics and their families, including by means of seizure of properties. The push to augment the resources available for funding the activity of the Tribunal was also obvious by the great attention paid to the exploitation of the properties of the Tribunal, which were rented out and the related amounts promptly collected, as demonstrated by the entries in the *Liber Usuum*. Accounting practices acquired a moral function whereby they provided a measure of the ability and commitment of the Inquisitor in performing its sacred duty, beyond the mere accumulation of wealth (Bigoni and Funnell, 2015).

The Inquisitor often went to great lengths to demonstrate his dedication to his duty and the way in which he used the Tribunal's resources, including offering a detailed account of his movements and journeys which served the purpose of identifying in a clear manner the amounts spent, but also to show how thorough he was in hunting down heretics. The Inquisitor's thoroughness in performing his tasks was also proved by providing detailed information on his investment in increasing the security of prisons and keeping himself updated on the inquisitorial techniques by purchasing treatises on the topic. Referring to Saint Benedict's teachings, Foucault (2007, p. 227) observed that "the pastor will be questioned and examined ... he will have to account for everything that every single sheep has done". Only by dedicating his life to his charges, most especially those who strayed, could the pastor save his own soul. Accounting books were a very precise and assuring means for the Inquisitor to show his superiors how he cared for his sheep, that he was prepared to "take charge of and observe daily life in order to form a never-ending knowledge of the behaviour and conduct of the members of the flock he supervises" (Foucault, 2007, p. 236). In turn this moral imperative, which is a quintessential feature of the Christian pastorate, ensured that the goal of reinforcing the spiritual power of the Church was achieved through the action of the Inquisitor. By examining his deeds and giving an account in the form of a confession the Inquisitor provided the means to fix more firmly his subordination to his superiors in Rome (Foucault, 2007).

Attention was also paid to demonstrating how the Inquisitor kept the higher hierarchy of the Church constantly informed by means of the letters that were sent on almost on a weekly basis to Rome, and that he frequently exchanged information with other Tribunals across the country. When personal expenses were incurred, even the most insignificant, they were thoroughly justified to explain how the Inquisitor kept nothing for himself if not what was essential to maintain his frugal lifestyle. Accounting books in the form of *exagoreusis* became a means for the Inquisitor to demonstrate he was aware of the need of "telling all about oneself, hiding nothing, willing nothing by oneself, obeying in everything" (Foucault, 2014, p. 266). Confessional accounting practices were a powerful tool to shape and transform the identity of individuals (Nikidehaghani *et al.*, 2019), critically Inquisitors, in the achievement of the goals of the Papacy.

Accounting documents were also useful to the Congregation to gather further information on suspects and how the Inquisitor acted to obtain a confession from them. The determination of the expenses specifically incurred for each suspect was consistent with the individualising aspect of pastoral power, according to which the Church could control its flock only insofar as it controlled each and every sheep (Foucault, 2007). As a result, instead of simply recording the overall purchase of foodstuffs and the payment of the amounts due to gaolers and torturers, these sums were divided and allocated precisely to the 'care' of each individual. Not only did the identification of each subject as a cost object enable appreciation of the expenses incurred for their detention, it also ensured that whoever read the accounting book could follow all the actions taken by the Inquisitor to extract a confession and pass judgment. From the accounting records it was therefore possible to understand how long the suspect had been detained, how many times they underwent interrogation and torture and whether they confessed or not for the *Liber Inquisitionis* would also record the expenses incurred for the abjuration or execution of the heretic. Financial information included in accounting books as *exagoreusis* could have then been checked against the other information possessed by the Congregation and relating to the trial of heretics to ensure that every individual would become a documented case (Foucault, 1995; Nikidehaghani *et al.*, 2019; Nikidehaghani and Hui, 2017).

The consistent presence of detailed entries in the accounting books does not seem to be entirely justified by the presence of a control on these exercised by the Congregation via the Apostolic Nuncio. The extreme detail of the accounting books, at the same time, was not the consequence of specific accounting rules but an independent choice of the Inquisitor. This was due to the internalisation by the Inquisitor of the teachings and beliefs of the institution in which he lived, most especially the need to obey one's superior and renounce one's will (Foucault, 2007). His role of pastor of lost sheep and the awareness of the importance of confessing one's actions for the purpose of salvation was felt by the Inquisitor himself as a means to fulfil his obligations as a good Christian (Aho, 2005). Truth-telling by means of accounting documents became an identifying practice which tied Inquisitors to a particular conception of themselves, giving them a precise Christian identity and reinforcing their internalised self-discipline (Townley, 1996; Johansen, 2008). At the same time, it was a subjectifying practice (Mahama and Yu Ming, 2009; Lambert and Pezet, 2010) for inquisitors were "caught up in a power situation of which they [were] themselves the bearers" (Foucault, 1995, p. 210) by interiorising the urge to speak about themselves in detail to their superiors and hence becoming their own overseers and exercising surveillance over and against themselves (Foucault, 1980, p. 155). The peculiar use of accounting information by the Inquisitor testified to the reach of the Church's confessional practices, which did not rely necessarily on constant, penetrating controls, but rather on the interiorisation of the 'gaze of the master' by the Inquisitor and on self-control (Foucault, 2007). This made the power of the Church seep deep into its membership and ensured its reinforcement and reproduction at a time of great crisis.

The use of confession in the context of the Roman Inquisition meant that the comforting element of *exagoreusis*, through which an individual put themselves in the care of the master in the achievement of a higher spirituality (Foucault, 1993), was downplayed in favour of its controlling element, whereby it was used to force believers and Inquisitors alike to constantly tell the truth about themselves. Confession was therefore adapted to the needs of the moment, to the necessity for the Church to form a never-ending knowledge of each believer for the purpose of reinstating its own truth. Written techniques, among which accounting was particularly important, represented a means to ensure that "a certain secret inner truth of the hidden soul becomes the element through which the pastor's power is exercised, by which obedience is practiced, by which the relationship of complete obedience is assured" (Foucault, 2007, p. 239).

Conclusion

Studies of the interrelations between accounting and religion have considered different institutional contexts and beliefs and have identified the way in which accounting practices developed in religious organisations. The present work provided a broader perspective on accounting and religion by investigating the macro impact of religion on accounting practices (Cordery, 2015). It offered an interdisciplinary theoretical viewpoint (Carnegie, 2014) by mobilising some of the less studied Foucauldian concepts, pastoral power, confession and truth-telling (Foucault, 1993, 2001, 2007, 2014) to explicitly investigate accounting in the form of a confession as a tool for telling the truth about oneself and reinforcing power relations. Although the properties of written technologies of government such as questionnaires and interviews in influencing an individual's behaviour have started to attract the interest of accounting scholars (Nikidehaghani *et al.*, 2019; Lambert and Pezet, 2010; Mahama and Yu Ming, 2009;

Johansen, 2008; Townley, 1996), very few studies have explicitly focused on the use of financial information as a form of confession that has profound power implications in a religious context (Aho, 2005; Bigoni and Funnell, 2015). The paper has also offered an innovative perspective on the scarcely explored interrelation between accounting and justice systems (Sargiacomo, 2009, p. 235).

The paper has considered a critical moment in the development of Western subjectivity, the struggle between the Catholic and Protestant Churches. It has been the first accounting study to focus on the Roman Inquisition, a pivotal episode in the Catholic Church's attempt to reinforce and centralise its power. The Reformation and the Counter Reformation provided unprecedented impetus to the development of pastoral techniques of power based on a thorough knowledge of the field to be governed. As noted by Foucault (2007, pp. 239-240), these techniques anticipate modern governmentality "through the constitution of a specific subject, of a subject whose merits are analytically identified, who is subjected in continuous networks of obedience, and who is subjectified (subjectivé) through the compulsory extraction of truth". The present work has shown the contributions of financial and other written information to the formation of the modern subject, which has become an object of knowledge by means of an obligation to be constantly telling the truth about themselves and subjugation to a master.

As an essential part of the inquisitorial procedure confession was exploited in the attempt by the Church to regain its authority. As noted by Prospero (2003, pp. 93-94), "if the violence of torture and the gallows broke the bodies, the moral violence exercised by subordinating confession to the Inquisition broke the consciences: it did so not only with regards to dissenters and heretics, but to the entire population". Believers and suspects alike were increasingly forced to speak about themselves to Inquisitors, who were then in charge of verifying and noting down in writing this 'truth', thereby individualising each subject in their strengths and weaknesses. At the same time, financial information in the form of *exagoreusis* enabled the Inquisitor to offer a detailed account of their actions to the higher hierarchies, thereby reinforcing the subordination of the Inquisitor to the centre of the Church and ensuring his own salvation. Accounting practices in the form of a confession were both an identifying and subjectifying practice. They helped the Inquisitor to shape his Christian identity and internalise self-discipline, hence ensuring that they would become their own disciplinarian, consistent with the ideology of the Church.

This study paves the way to future research which could consider other regional States and dioceses in Italy to investigate whether accounting practices were used as a form of confession. International comparisons (Carnegie and Napier, 2002) would expose whether far off dioceses that may have been part of a larger, stronger State were prepared to answer the call from the papacy and used detailed accounts to interact with the seat of power in Rome. It would be also interesting to examine the accounting practices of dioceses and monasteries at the time of the Medieval and Spanish Inquisition. This would help to appreciate the impact on accounting practices of different structures of power. Future research could also further investigate the links between accounting information and the functioning of tribunals and justice systems.

References

Primary sources

Historical Archive of the Diocese of Ferrara (HADF)

Folder 1 N, *Liber Usuum*, 1514-1578

Folder 1 N, *Liber Inquisitionis*, 1557-1567

Folder 1 O, *Liber Inquisitionis*, 1568-1572

Folder, 1 I, *Letters*

Secondary sources

Aho, J. (2005), *Confession and bookkeeping. The religious, moral and rhetorical roots of modern accounting*, State University of New York, Albany

Alberigo, J., Joannou, P.P., Leonardi, P. and Prodi, P. (1973), *Conciliorum oecumenicorum decreta*, Istituto per le Scienze Religiose, Bologna.

Álvarez-Dardet Espejo, C., Jesús D., López Manjón, J.D. and Baños Sánchez-Matamoros, J. (2006), “Accounting at the boundaries of the sacred: the regulation of the Spanish brotherhoods in the eighteenth century”, *Accounting History*, Vol. 11 No. 2, pp. 129-150.

Bento da Silva, J., Llewellyn N. and Anderson-Gough, F. (2017), “Oral-aural accounting and the management of the Jesuit corpus”, *Accounting, Organizations and Society*, Vol. 59, pp. 44-57.

Bigoni, M., Deidda Gagliardo, E. and Funnell, W. (2013), “Rethinking the sacred and secular divide. Accounting and accountability practices in the Diocese of Ferrara (1431-1457)”, *Accounting, Auditing & Accountability Journal*, Vol. 26 No. 4, pp. 567-594.

Bigoni M. and Funnell, W. (2015), “Ancestors of governmentality: Accounting and pastoral power in the 15th century”, *Critical Perspectives on Accounting*, Vol. 27, pp. 160-176.

Bigoni, M. and Funnell, W. (2018), “Accounting and the restoration of pastoral power in the 15th century Roman Catholic Church”, Bigoni, M. and Funnell, W. (Eds.), *The Italian and Iberian Influence in accounting history: the imperative of power*, Routledge, New York, pp. 63-88.

Bigoni, M., Maran, L. and Ferramosca, S. (2020), “Time, space and accounting at Nonantola abbey (1350-1449)”, *The British Accounting Review*, <https://doi.org/10.1016/j.bar.2020.100882>.

Biondi, A. (1982), “Lunga durata e microarticolazione nel territorio di un Ufficio dell’Inquisizione: il ‘Sacro Tribunale’ a Modena (1292-1785)”, *Annali dell’Istituto storico italo-germanico in Trento*, Vol. 8, pp. 73-90.

Booth, P. (1993), “Accounting in churches: a research framework and agenda”, *Accounting, Auditing & Accountability Journal*, Vol. 6 No. 4, pp. 37-67.

Borromeo, C. (1682), *Acta Ecclesiae Mediolanensis*, Lugduni, Milan.

Bracci, E., Maran, L. and Vagnoni, E. (2010), “Saint Anna’s Hospital in Ferrara, Italy: accounting and organizational change during the devolution”, *Accounting History*, Vol. 15 No. 4, pp. 463–504.

Carnegie, G.D. (2014), “The present and future of accounting history”, *Accounting, Auditing & Accountability Journal*, Vol. 27 No. 8, pp. 1241–1249.

- Carnegie, G.D and Napier, C.J. (2002), “Exploring comparative international accounting history”, *Accounting, Auditing & Accountability Journal*, Vol. 15 No. 5, pp. 689-718.
- Cordery, C. (2006), “Hallowed treasures: sacred, secular and the Wesleyan Methodists in New Zealand, 1819–1840”, *Accounting History*, Vol. 11 No. 2, pp. 200-220.
- Cordery, C. (2015), “Accounting history and religion: a review of studies and a research agenda”, *Accounting History*, Vol. 20 No. 4, pp. 430-463.
- D’Addario, A. (1972), *Aspetti della Controriforma a Firenze*, Ministero dell’Interno, Rome.
- D’Alatri, M. (1987), *Eretici e inquisitori in Italia. Studi e documenti. Volume II: Il tre e il quattrocento*, Istituto storico dei cappuccini, Rome.
- Delbene, T. (1666), *De officio S. Inquisitionis*, Sumptibus Ioannis-Antonii Huguetan, Rome.
- Del Col, A. (2006), *L’inquisizione in Italia: dal XII al XXI secolo*, Mondadori, Milan.
- Dobie, A. (2008), “The development of financial management and control in monastic houses and estates in England c. 1200-1540”, *Accounting, Business & Financial History*, Vol. 18 No. 2, pp. 141-159.
- Dobie, A. (2011), “Granators’ accounts of Durham Cathedral Priory 1294-1433: an early example of process accounting?”, *Accounting History Review*, Vol. 21 No. 1, pp. 7-35.
- Dobie, A. (2015), “The role of the general and provincial chapters in improving and enforcing accounting, financial and management controls in Benedictine monasteries in England 1215-1444”, *The British Accounting Review*, Vol. 47 No. 2, pp. 142-158.
- Edgley, C. R. P. (2010), “Backstage in legal theatre: a Foucauldian interpretation of ‘Rationes Decidendi’ on the question of taxable business profits”, *Critical Perspectives on Accounting*, Vol. 21 No. 7, pp. 560-572.
- Encyclopaedia Britannica (2020). “Tomás de Torquemada”, available at <https://www.britannica.com/biography/Tomas-de-Torquemada> (accessed 14 January 2020).
- Faircloth, A. (1988), “The importance of accounting to the Shakers”, *The Accounting Historians Journal*, Vol. 15 No. 2, pp. 99-129.
- Fischer, M.D. and Ferlie, E. (2013), “Resisting hybridisation between modes of clinical risk management: contradiction, contest, and the production of intractable conflict”, *Accounting, Organizations and Society*, Vol. 38 No. 1, pp. 30-49.
- Foucault, M. (1977), “The political function of the intellectual”, *Radical Philosophy*, Vol. 16, pp. 12-14.
- Foucault, M. (1978), *The history of sexuality. Volume I: an introduction*, Pantheon Books, New York.
- Foucault, M. (1980), “The eye of power”, Gordon, C. (Ed.), *Power/Knowledge. Selected interviews and other writings 1972-1977*, Pantheon Books, New York, pp. 146-165).
- Foucault, M. (1983), “The subject and power”, Dreyfus, H.L. and Rabinow, P. (Eds.), *Michel Foucault. Beyond structuralism and hermeneutics*, University of Chicago Press, Chicago, pp. 208-226.
- Foucault, M. (1993), “About the beginning of the hermeneutics of the self: two lectures at Dartmouth”, *Political Theory*, Vol. 21 No. 2, pp. 198-227.
- Foucault, M. (1995), *Discipline and punish. The birth of the prison*, Vintage Books, New York.

- Foucault, M. (2001), "Omnes et singulatim. Verso una critica della ragion politica", Marzocca, O. (Ed.), *Biopolitica e liberalismo. Detti e scritti su potere ed etica (1975-1984)*, Medusa, Naples, pp. 107-146.
- Foucault, M. (2003), *Society must be defended. Lectures at the Collège de France (1975-1976)*, Picador, New York.
- Foucault, M. (2007), *Security, territory, population. Lectures at the Collège de France (1977-1978)*, Palgrave MacMillan, New York.
- Foucault, M. (2014), *On the government of the living. Lectures at the Collège de France (1979-1980)*, Palgrave MacMillan, New York.
- Funnell, W. and Baños Sánchez-Matamoros, J. (2015), "War or the business of God: sacred mission, accounting and Spanish military hospitals in the 18th century", *Accounting, Auditing & Accountability Journal*, Vol. 28 No. 3, pp. 434-459.
- Gatti, M. and Poli, S. (2014), "Accounting and the Papal States: The influence of the Pro commissa Bull (1592) on the rise of an early modern state", *Accounting History*, Vol. 19 No. 4, pp. 475-506.
- Golder, B. (2007), "Foucault and the genealogy of pastoral power", *Radical Philosophy Review*, Vol. 10 No. 2, pp. 157-176.
- Graham, C. (2010), "Accounting and the construction of the retired person", *Accounting, Organizations and Society*, Vol. 35 No. 1, pp. 23-46.
- Hamilton, B. (1981), *The medieval inquisition*, Holmes & Meier, New York.
- Hardy, L. and Ballis, H. (2005), "Does one size fit all? The sacred and secular divide revisited with insights from Niebuhr's typology of social action", *Accounting, Accountability & Auditing Journal*, Vol. 18 No. 2, pp. 238-254.
- Hitchcock, J. (2012), *History of the Catholic Church. From the apostolic age to the third millennium*, Ignatius Press, San Francisco.
- Hoskin, K.W. and Macve, R.H. (1986), "Accounting and the examination: a genealogy of disciplinary power", *Accounting, Organizations and Society*, Vol. 11 No. 2, pp. 105-136.
- Irvine, H. (2005), "Balancing money and mission in a local church budget", *Accounting, Auditing & Accountability Journal*, Vol. 18 No. 2, pp. 211-237.
- Jacobs, K. (2005), "The sacred and the secular: examining the role of accounting in the religious context", *Accounting, Auditing & Accountability Journal*, Vol. 18 No. 2, pp. 189-210.
- Johansen, T.R. (2008), "'Blaming oneself': examining the dual accountability role of employees", *Critical Perspectives on Accounting*, Vol. 19 No. 4, pp. 544-571.
- Konstan, D. (2015), "Foucault's On the government of the living", *Foucault Studies*, Vol. 20, pp. 266-276.
- Kung, H. (2007), *The Catholic Church: a short history*, Modern Library, New York.
- Lamb, M. (2001), "'Horrid appealing': accounting for taxable profits in mid-nineteenth century England", *Accounting, Organizations and Society*, Vol. 26 No. 3, pp. 271-298.
- Lambert, C. and Pezet, E. (2010), "The making of the management accountant – becoming the producer of truthful knowledge", *Accounting, Organizations and Society*, Vol. 35, No. 1, pp. 10-30.
- Laughlin, R.C. (1988), "Accounting in its social context: an analysis of the accounting systems of the Church of England", *Accounting Auditing & Accountability Journal*, Vol. 1 No. 2, pp. 19-42.
- Lea, C.H. (1896), *A history of auricular confession and indulgencies in the Latin Church. Volume 1: confession and absolution*, Lea Brothers & Co, Philadelphia.

- Leardini, C. and Rossi, G. (2013), “Accounting and power in religious institutions: Verona’s Santa Maria della Scala monastery in the Middle Ages”, *Accounting History*, Vol. 18 No. 3, pp. 415-427.
- Locati, U. (1568), *Judiciale Inquisitorum*, Apud Haeredes Bladii, Rome.
- Lorenzini, D. (2015), “What is a regime of truth?”, *Le Foucauldien*, Vol. 1 No. 1, pp. 1-5.
- Madonna, S., Maran, L. and Cestari, G. (2014), “The 1771 and 1824 reforms of the University of Ferrara: a Foucauldian analysis of papal interests”, *Accounting History*, Vol. 19 No. 4, pp. 507–532.
- Magliacani, M. and Di Pietra, R. (2019), “Power relations and the accounting system in the Archbishop’s Seminary of Siena (1666-1690): when local power resists central power”, *Accounting, Auditing & Accountability Journal*, Vol. 32 No. 2, pp. 401-420.
- Mahama, H. and Yu Ming, C. (2009), “Currency options trading practices and the construction and governance of operational risk: A case study”, *Accounting, Auditing & Accountability Journal*, Vol. 22 No. 4, pp. 626-660.
- Maifreda, G. (2014), *I denari dell’inquisitore. Affari e giustizia di fede nell’Italia moderna*, Einaudi, Turin.
- Maran, L. and Vagnoni, E. (2011), “Physiognomy of a Corte organization: how power shaped management and accounting at the Estense Corte in Ferrara, Italy, from 1385 to 1471”, *Accounting History*, Vol. 16 No. 1, pp. 55–85.
- Mennicken, A., and Miller, P. (2015), “Michel Foucault and the administering of lives”, Adler, P., du Gay, P., Morgan, G. and Reed, M. (Eds.), *The Oxford handbook of sociology, social theory, and organization studies: contemporary currents*, Oxford Handbooks Online, Oxford, pp. 11-38.
- Miller, P. and O’Leary, T. (1987), “Accounting and the construction of the governable person”, *Accounting, Organizations and Society*, Vol. 12 No. 3, pp. 235-265.
- Miller, P. and Rose N. (1990), “Governing economic life”, *Economy and Society*, Vol. 19 No. 1, pp. 1-31.
- Murphy, D, and Moerman, L. (2018), “SLAPPING accountability out of the public sphere”, *Auditing & Accountability Journal*, Vol. 31 No. 6, pp. 1774-1793.
- Nikidehaghani, N. and Hui, F. (2017), “Accounting and accountability for disability benefits in Australia, 1909–1961”, *Accounting History*, Vol. 22 No. 3, pp. 348-369.
- Nikidehaghani, N., Cortese, C. and Hui-Truscott, F. (2019), “Accounting and pastoral power in Australian disability welfare reform”, *Critical Perspectives on Accounting*, <https://doi.org/10.1016/j.cpa.2019.102098>.
- Normann, E. (2007), *The Roman Catholic Church: an illustrated history*, University of California Press, Berkeley.
- Peverada, E. (1982), *La visita pastorale del Vescovo Francesco Dal Legname a Ferrara (1447 - 1450)*, Deputazione provinciale di storia patria, Ferrara.
- Prieto, B., Maté, L. and Tua, J. (2006), “The accounting records of the Monastery of Silos throughout the eighteenth century: the accumulation and management of its patrimony in the light of its accounts books”, *Accounting History*, Vol. 11 No. 2, pp.221-256.
- Prosperi, A. (1996), *Tribunali della coscienza. Inquisitori, confessori, missionari*, Einaudi, Turin.
- Prosperi, A. (2003), *L’inquisizione romana. Letture e ricerche*, Edizioni di storia e letteratura, Rome.

- Quattrone, P. (2004), "Accounting for God: accounting and accountability practices in the Society of Jesus (Italy, XVI-XVII centuries)", *Accounting, Organizations and Society*, Vol. 29, No. 6, pp.647-683.
- Rawlings, H. (2008), *The Spanish inquisition*, Blackwell, Oxford.
- Riccaboni A., Giovannoni E., Giorgi A. and Moscadelli S. (2006), "Accounting and power: evidence from the fourteenth century", *Accounting History*, Vol. 11 No. 1, pp. 41-62.
- Sargiacomo, M. (2008), "Accounting and the 'Art of Government': Margaret of Austria in Abruzzo (1539–86)", *European Accounting Review*, Vol. 17 No. 4, pp. 667-695.
- Sargiacomo, M. (2009), "Accounting for the "good administration of justice": the Farnese State of Abruzzo in the sixteenth century", *Accounting History*, Vol. 14 No. 3, pp. 235-267.
- Spinelli, G. (1992), "Cause e caratteristiche della riforma", Barbieri R. and Rodriguez, E. (Eds.), *L'Europa del medioevo e del rinascimento*, Jaca Book, Milan, pp. 225-229.
- Sorrentino, V. (2008), *Il pensiero politico di Foucault*, Meltemi, Rome.
- Townley, B. (1996), "Accounting in detail: accounting for individual performance", *Critical Perspectives on Accounting*, Vol. 7 No. 5, pp. 565-584.
- Urton, G. (2009), "Sin, confession, and the arts of book- and cord-keeping: an intercontinental and transcultural exploration of accounting and governmentality", *Comparative Studies in Society and History*, Vol. 51 No. 4, pp. 801-831.
- Vacanard, E. (1908), *The inquisition. A critical and historical study of the coercive power of the Church*, Longmans, Green and Co, New York.
- Viator, R.E. (2001), "The association of formal and informal public accounting mentoring with role stress and related job outcomes", *Accounting, Organizations and Society*, Vol. 26 No. 1, pp. 73-93.
- Von Pastor, L. (1951), *Storia dei papi dalla fine del medio evo. Volume VIII*, Desclée & C. Editori Pontifici, Rome.
- Walker, S.P. (2006), "Current trends in Accounting History", *The Irish Accounting Review*, Vol. 13 (Special Issue), pp. 107-121.

Figure 1, The organisational structure of the Roman Inquisition: the Dukedom of Ferrara.

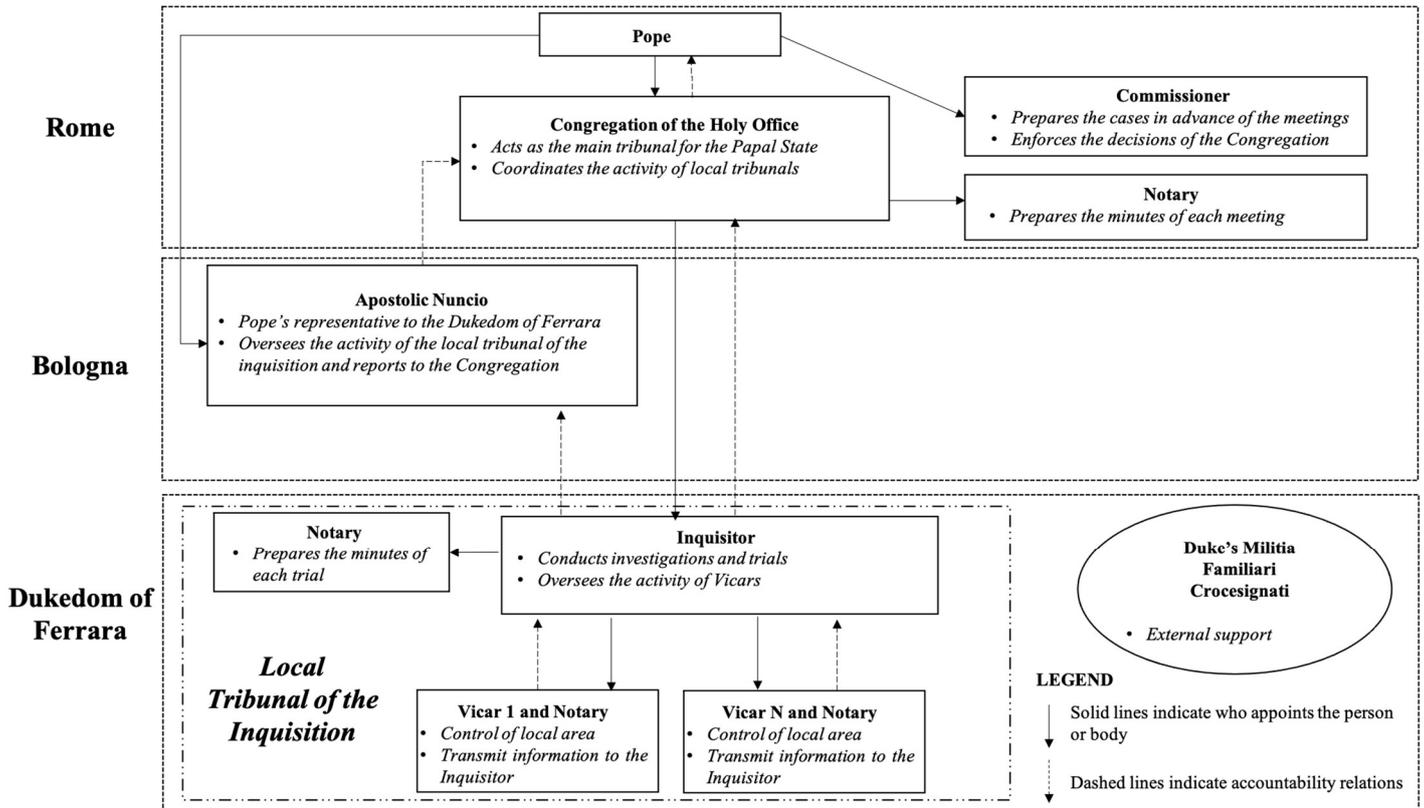


Figure 2, An extract from the *Liber Inquisitionis*

Per Viano da Viadana tenuto gran tempo in carcere in
 Reggio facendogli le spese di quel del conueto di
 compositione del p. f. Battista da Lugo allora
 priore. pagato per più mesi. v. lxxii. M. i 38. 13. d.
 A Giouan Antonio guardiano della prigione per il
 medesimo tempo hauendolo seruito. v. dui. M. 98. 2. d.
 Al p. fra prospero da Reggio sindaco del conueto
 pagato per il viuere & mangiare del sudetto
 Viano alli. 13. di settembre. 1570. uelidur lire.
 Dopo. quaranta due lire. et sol. quatro.
 Ultimamente. alli. 20. di luglio dell. 1571. uelidur
 lire. che sono in tutto. di Reggio. M. 96. 8. 4.
 Et di moneta di Modona sono M. 64. 8. 2. d. 8.
 Et Al sudetto Giouan Antonio per la seruita di sett. ouer
 otto mesi. v. lxx. sono lire M. 13. 8. 13. d.
 Et di più dato al caualiere et per hauer dato più
 uolte la corda al detto Viano. q. lxx. et 16.
 di Reggio. sono di Modona M. 38. 4. d.
 Il p. di settembre. 1570. alli ministri caualiere et
 scirri qñ fu condannato il predetto Viano, et dato
 al braccio seculare. sei lire di Reggio. di Modona M. 48. d.

Source: HADF, 1 O, *Liber Inquisitionis*, p. 8r (property of the Archdiocese of Ferrara-Comacchio. Reproduced with permission of the Archdiocese of Ferrara-Comacchio, authorisation n. 43/2021).

Table 1, Travelling expenses

On 30 July for two horses from Reggio to Casalmaggiore, having been made aware of the capture of Marzaia [a suspect], 1 scudo and 10 bolognini	5 lire, 1 soldo
To cross the river Po at Brescello 2 bolognini	2 soldi
For a horse from Viadana to Casalmaggiore	17 soldi, 4 denari
To dine in Casalmaggiore and for two horses to Solarolo 1 scudi and 3 reali	1 lire, 4 soldi
For another horse in San Daniele	16 soldi, 8 denari
On 4 August for a horse for me from Cremona to Zibello	1 lire, 2 soldi, 8 denari
To cross the river Po near Zibello	4 soldi
And for the boat for our companion	1 soldo and 4 denari
On 6 August for a horse from Zibello to Parma for our companion	1 lira, 13 soldi, 4 denari
For the feed for the horse I rented in Zibello	5 soldi, 4 denari
On 7 August for two horses from Parma to Reggio for my companion and me 72 baiocchi	2 lire, 8 soldi

Source: HADF, 1 O, *Liber Inquisitionis*, p. 10v. Translation by the authors.

Table 2, Expenses for Viano da Viadana (transcription of Figure 2)

For Viano da Viadana, imprisoned for a long time in Reggio, for reimbursing the expenses incurred by the local convent 3 scudi per month were paid to father Battista da Lugo who at the time was the prior	13 lire, 13 soldi
To Giovan Antonio, warden of the prison for the said time, who was paid 2 scudi per month for his services	9 lire, 2 soldi
To father Prospero da Reggio, administrator of the convent, for feeding the said Viano on 13 September 1570 22 lire; then 42 lire and 4 soldi; lastly, on 20 July 1571 32 lire which total 96 lire and 4 soldi in Reggio currency. In Modena currency are	64 lire, 2 soldi, 8 denari
To the said Giovan Antonio for his services for eight months 3 scudi per month	13 lire, 13 soldi
Also paid to the gentlemen for having given Viano the strappado several times 4 lire and 16 in Reggio currency. In Modena currency are	3 lire, 4 soldi
On 1 September 1570 to guards and militiamen when the said Viano was sentenced and handed over to the secular arm 6 lire in Reggio currency. In Modena currency	4 lire

Source: HADF, 1 O, *Liber Inquisitionis*, p. 8r. Translation by the authors.

Table 3, A transaction involving the Tribunal of the Inquisition and the Duke (transcription of Figure 3)

<p>The Ducal Chamber has to pay every year on the festival of San Michele 11 marchesani liras to the incumbent reverend father the Inquisitor of Saint Dominic for rights bearing on a farmhouse and a nearby house in Porotto by the bank of the river Po and the small bank of the valley. Mr Andrea Perondello and the illustrious duke for the rights of Gasparino dall’Agnello. The said farmhouse was purchased by the duke from Francesco de Constabili for his use in exchange for a farmhouse in Mizzana which the illustrious duke purchased from Gionlodovico Nasello, a physician, as shown by the document stipulated by sir Gentile di Santi, the duke’s notary, on 17 June 1495 while the purchase of the farmhouse in Porotto appears in the document stipulated by Mr Bartholomeo Gego on 21 July 1498. Evidence of this transaction can also be found on the Ducal Chamber daybook of 1501 titled AAAA on p. 335 and p. 336. For this farmhouse the duke pays the reverend father the Inquisitor as he acted as the commissioner of Mr Gabriele da Fiesso as demonstrated by the contract stipulated by Mr Filippo Scotti on 12 August 1398, which is kept with the other documents pertaining to the tribunal of the Holy Inquisition. For his contribution the father Inquisitor receives 10 marchesani liras, the rest has to be used as per the contract. This is also shown on p. 3 and p. 27 of this book. The duke has to pay every year 11 lire.</p>	<p>11 lire</p>
--	----------------

Source: HADF, 1 O, *Liber Usuum*, p. 52v. Translation by the authors.