



# THE UNIVERSITY *of* EDINBURGH

## Edinburgh Research Explorer

### Government at a distance

**Citation for published version:**

de Silva, B & Quattrone, P 2017, Government at a distance: The spiritual exercises of Saint Loyola. in A McKinlay & E Pezet (eds), *Foucault and Managerial Governmentality: Rethinking the Management of Populations, Organizations and Individuals*. Routledge. <https://doi.org/20.500.11820/9db971fc-1c44-4df7-9ca8-03801f881a67>

**Digital Object Identifier (DOI):**

[20.500.11820/9db971fc-1c44-4df7-9ca8-03801f881a67](https://doi.org/20.500.11820/9db971fc-1c44-4df7-9ca8-03801f881a67)

**Link:**

[Link to publication record in Edinburgh Research Explorer](#)

**Document Version:**

Peer reviewed version

**Published In:**

Foucault and Managerial Governmentality

**Publisher Rights Statement:**

This is an

Accepted Manuscript of a book chapter published by Routledge in Foucault and Managerial Governmentality on 21/2/2017, available online: <https://www.routledge.com/Foucault-and-Managerial-Governmentality-Rethinking-the-Management-of-Populations/McKinlay-Pezet/p/book/9781138915664>.

**General rights**

Copyright for the publications made accessible via the Edinburgh Research Explorer is retained by the author(s) and / or other copyright owners and it is a condition of accessing these publications that users recognise and abide by the legal requirements associated with these rights.

**Take down policy**

The University of Edinburgh has made every reasonable effort to ensure that Edinburgh Research Explorer content complies with UK legislation. If you believe that the public display of this file breaches copyright please contact [openaccess@ed.ac.uk](mailto:openaccess@ed.ac.uk) providing details, and we will remove access to the work immediately and investigate your claim.



**Title**

Government at a distance - The Spiritual Exercises of Saint Ignatius of Loyola

**Authors**

Bento da Silva, Jose

Quattrone, Paolo

**Note:** this book chapter expands previously published material by both authors.

**Introduction**

Until the 18th century, ‘government’ referred to self-control, guidance of the family, management of the household and the direction of the soul (Foucault 2009). It is only after the 18th century that government starts to refer mainly to the State. Foucault’s later work addressed this shift and the attempt to relate ‘subjectivation’ (Foucault 1982) with the emergence of the modern State using a single analytical perspective: governmentality. Foucault’s approach to governmentality draw on the hypothesis that the modern State is a combination of political power (rooted in Greek political thought) with pastoral power (rooted in Christianity and its practices to direct individual conduct). Christianity developed a group of practices that facilitated the analysis of an individual, using individual reflection upon one’s actions and desires and the spiritual director’s supervision as the founding mechanisms of government over individuals. Furthermore,

a different type of knowledge is associated with pastoral power: the knowledge of the inner truth (Foucault 2009). Pastoral power, having spread in the 16th century to other institutions (Foucault 2009), is related to the government of the modern State insofar as the latter relies on the knowledge it has of each individual and of the population as a whole (Foucault 2009). Although the State does not aim either at the salvation of individuals, nor at the guiding of individuals to a better life in the afterworld, it does rely on the need to improve the welfare of the population as a whole. It is the principle of the welfare of the population that allows the creation of several apparatuses of security, underpinned by political economy as the preferred form of knowledge of the modern State (Dean 2010).

However, Foucault never detailed how the Pastorate might have transformed itself into a governmental form of power. This shift identified by Foucault was also never fully historicised, being that most of the work done after the introduction of governmentality into organisation studies looks at either how discourses translated into practices (brought by the ‘London Governmentalists’), or into ‘forms of knowledge and techniques that most intimately target the individual while also constructing particular populations’ (McKinlay et al. 2012: 9). Although the London Governmentalists’ work mostly kept the Foucauldian emphasis on the State, liberal societies and political economy (Miller and Rose 1990), governmentality studies did make its way into subject areas within organisation studies (see *inter alia* Clegg et al. 2002; McKinlay and Pezet 2010). Furthermore, governmentality studies, and Foucauldian approaches for that matter, cannot ignore ‘historical research that remains largely uncharted territory’ (McKinlay et al. 2012, 10). Governmentality studies have therefore clearly emphasised historical research. Some of the London governmentalists’ most famous studies are historical in their nature (see *inter alia* Rose 1999 and Miller and Rose 2008); and within critical accounting scholarship, one can hardly

separate Foucauldian studies from historical research (see *inter alia* McKinlay and Starkey 1998, McKinlay and Taylor 2014). However, extant scholarship has rarely looked beyond the 19<sup>th</sup> century and, to the best of our knowledge, seldom tried to historicise how governmental forms of power might have emerged from the Pastorate.

In this chapter we will reply to a call for more historical research on practices of governmentality, understood as the ‘conduct of conduct’ (Foucault 2009), through the analysis of one 16<sup>th</sup> century ‘practice on the ground’ (McKinlay et al. 2012: 10), the *Spiritual Exercises* of Ignatius of Loyola. The *Spiritual Exercises*, we will argue, allow us to better understand how the Pastorate’s practices, namely the direction of conscience and the confession, were put together so as to order the individual and the population.

Ignatius of Loyola was the founder of the Society of Jesus (Jesuits) and the *Spiritual Exercises* the only book he ever wrote. It is in the *Spiritual Exercises* that one finds the roots for what is known within the Society of Jesus as the ‘way of proceeding’, which should characterise each individual Jesuit’s behaviour and inform the way the Jesuit *corpus* (the organisation) should also behave. The *Spiritual Exercises* are ultimately this ‘way of proceeding’ (Certeau 1973). They are not, in this sense, a book to be read, but a ‘book to be practiced’ (Quattrone 2009) following a predetermined set of exercises to guide action upon the self, organised around key moments, and which guide the exercitant’s discovery of an inner truth.

The discovery and verbalisation of an inner truth was part of the Pastorate’s confession and direction of conscience (Foucault 2009). The *Spiritual Exercises* move beyond these techniques for the production of truth and allow us to revisit governmentality studies and their search for

rationalities, their mediating technologies and the calculable and ‘governable person’ (Miller and O’Leary 1987).

In the *Spiritual Exercises* the manifestation of truth is subsidiary to the (or even replaced by, we argue) search of a place (*topoi* - Certeau 1973) which is closer to the truth. The *Spiritual Exercises* are in this sense about the unfolding of truth (Quattrone 2015) and not about verbalising and manifesting it (Foucault 2009). Order at the individual and the population levels unfolds via the procedural logics of the *Spiritual Exercises* (Quattrone 2015) and not through adherence to a specified substance.

This chapter is organised as follows. The first part will briefly describe Governmentality framing it within a search for ‘technologies of the self’ - technologies which constitute and shape a ‘desiring subject’. The second part will analyse the *Spiritual Exercises* as a technology for the government of ‘desiring subjects’. The third part will discuss how the Society of Jesus transformed a ‘technology of the self’ like the *Spiritual Exercises*, apparently used only for the shaping of individual behaviour, into a technology for the government of the ‘*corpus*’.

## **Governmentality**

The type of power associated with governmentality is related to ethics, in the sense that governmental forms of power aim at conducting the individual, delimiting fields of action, rather than aiming at the individual’s consent or at the deployment of mechanisms of domination. The

governmental form of power is therefore beyond the 'juridico-discursive' and the strategic forms (Foucault 1997). Following these assumptions regarding the nature of governmental power, an analytics of government should entail an analytics of truth (Thompson 2003) which is underpinned by rational forms of knowledge, which, together with techniques for the direction and the regulation of behaviour, allow the deployment of practices of government that will be capable of delimiting the way individuals govern their conduct.

An analytics of government should therefore try to assess what is the specific reasoning behind the deployment of a group of practices that foster the shaping of individual behaviour. This means that governmentality and its analytics go far beyond the search for mechanisms of hierarchical observation and domination. Mechanisms of observation and domination, while related to another type of power, call for the assessment of practices for disciplining the subjects. However, as far as 'governmentality studies' are concerned, an analytics of government is more focused on the assessment of technologies of the self that allow individuals to freely conduct themselves through the application of practices that are aimed at the body, the soul and thought. Technologies of the self, although deployed at the governmental level, are put into action at the individual level: it is the individual who believes that she can modify her behaviour in a way that leads her to what she believes to be a better state of being, a better Self.

Notwithstanding, 'governmentality studies' go beyond the capabilities of the individual and look for the mechanisms that shape autonomous individual conduct in a heteronymous way (Lemke 2010). Meaning that 'governmentality studies' critically analyse how a type of subjectivity can be constituted that leads to a determined form of agency. In the context of Foucault's work, this refers to an aesthetics of existence, whose practices shape the Self according to a desired end-Self. It is the autonomous Self who looks forward to conducting an existence which is meaningful,

*id est*, aesthetically relevant. However, the autonomous Self is shaped through heteronymous practices which call for a rationality. Given that this rationality is not transcendental in character, it is through history that one can assess the way different sets of heteronymous practices have shaped different autonomous Selves.

The rationality that sustains the shaping of an autonomous self is historically contingent, but even so pointing towards predetermined ends deemed capable of bettering the subject. In that sense, the governmental form of power can be at odds with the subject's individual will. In *Dits et Écrits*, when Foucault refers to the 'conduct of conduct', he precedes it by the expression '*action sur des actions*' (Foucault, 'Le sujet et le pouvoir', in *Dits et écrits*, tome IV, text n° 306, page 237). A governmental form of power presupposes action over how the individual acts - it entails the possibility of delimiting individual action according to an overarching rationality of betterment (be it of the individual or of the population). And the desired end of betterment, which guides the governmental form of power, is informed by specific forms of knowledge and technologies.

A genealogy of governmentality, its underpinning forms of knowledge and technologies, cannot therefore be detached from a genealogy of the autonomous self. That is what Foucault does when he analyses the shift from the Pastorate's 'rationality' of betterment, towards the modern State's predicament of welfare. In his genealogical work, Foucault (1981) ascertains that one major shift occurred with the emergence of monastic life: the technologies of the Self came to be defined in accordance with the search for inner truth. In the Classical and Imperial periods, technologies of the Self were primarily related to self-mastery, harmony and moderation. These were the principles that ruled the relation one had with one's master/philosopher. However, following the emergence of Christianity, the relation with the Pastor, the new master, was defined according to the desire for a life in the afterworld and with the revealing of one's inner truth. The knowledge of

one's inner truth is what permits, in the context of Pastoral power, the rule over the individual's conduct and, *a fortiori*, the emergence in the modern world of practices of administration, control and normalisation (Foucault 1993). However, the relationship of the master to disciple, in the monastic context, is still asymmetrical: the master has direct power over the disciple. The difference between this asymmetrical form of power relation and other forms of power, also asymmetrical in their nature, is that Pastoral power relies on a relation of truth and not on a relation of either consent or domination. The fact that the power relation is a relation of truth, Foucault (2009) argues, will pave the way to the emergence of other forms of power also made visible as a relation of truth - governmental power.

However, in governmental practices there is still the need to solve the antinomy between the individual and the power instance (Thompson 2003, p. 130): *'Regimes of governmental practices constitute, for Foucault, specific types of governable subjects; they do so by shaping the individual's conduct from within: the individual acts in accordance with the conceptions of self-identity implicit within these practices.'* The latter are heteronomous practices, which are the crucible of an autonomous behaviour insofar as the rationalities behind those practices constitutes the rationality that shapes individual behaviour. In his *History of Sexuality*, Foucault (1981; 1990; 1992) traces the emergence of processes of stylisation of the self, which, through the emergence of Christianity and its focus on the knowledge of the individual's inner truth, led to a shift in the practices of examination and confession. These practices would subsequently form the basis of the emergence of modern practices of government, which call for the need to know populations, shape governable typologies and deploy welfare practices for the government of the population (Foucault 2009; Dean 2010).



In this sense, the critical assessment of a governmental mode of power can only operate, on the one hand, through the uncovering of the forms of truth that shape individual identity. On the other hand, the practices of government deployed at the entity/State level should be contrasted with the rationality of government that directs individual conduct. A critical engagement with such forms of government will therefore look for the ends of both types of practices, insofar as power relations shifts should be sought for in the ends, and not in the means. This form of ‘analytics of government’ (Dean 2010), as a methodology, has resulted in several contributions to the field of governmentality studies, mainly after the London Governmentalists’ work (McKinlay et al. 2012). However, among some of the criticisms that can be made to such an ‘analytics of government’, two are relevant for us. First, the various studies that follow an analytics of government have been framed within a specific historical period, the 20<sup>th</sup> century, and looked for how a neoliberal rationality (Rose 1999) has been first problematised (Dean 2010), and then ‘solved’ via the construction of governable individuals who form populations ‘perfectly’ manageable and calculable. Second, as Bevir (2010: 430) puts it, ‘work on governmentality can lose sight of the fact that people create meanings and practices’. Put simply, governmentality studies end up looking for how is it that individuals create one and only form of meaning and generate the same type of practices. This has led to contributions on governmentality studies that most often seem to take for granted the success of every governmentality project, seldom taking into account issues like, as an example, resistance. Furthermore, ‘governmentalists have shown little concern about tracking ideas over time and between quite different forms of institutions’ (McKinlay and Taylor 2014: 21).

It is in this context that we think the *Spiritual Exercises* might be of relevance for our understanding of the interplay between the Pastorate and governmental forms of power that

emerged in the 16<sup>th</sup> century. The *Spiritual Exercises*' relevance is twofold. First, an analysis of the *Spiritual Exercises* from a governmental point of view moves governmentality studies back to the 16<sup>th</sup> century: 'government as a general problem seems to me to explode in the sixteenth century' (Foucault 1991: 87). Second, the *Spiritual Exercises*, as a practice, challenge governmentality studies' assumptions regarding how specific problematisations (Dean 2010) underpin forms of rationality, constraining individual action through mediating technologies. Even though the Jesuits problematised geographical distance, no specific rationality informed neither the *Spiritual Exercises*, nor their main practices for managing the Jesuit *corpus* (Quattrone 2004, 2015). The apparatus of practices deployed by the Jesuits, and identified by Quattrone (2004, 2009, 2015), were to be performed locally and locally adapted. Furthermore, the local performance of the various practices generated local and geographically dispersed meanings allowing the *corpus* to engage in multiple and apparently disconnected activities. In this chapter we will look at how multiple and local meanings might have been generated through the analysis of one practice, the *Spiritual Exercises*. The latter, we will argue, furthers the call for more studies adopting a governmental framework within organisation studies, namely looking into how governmentality has been conceptualised rather than at its 'practices in action' level (McKinlay et al 2012: 9). Even though we will analyse the *Spiritual Exercises* as a practice (which they are), our main concern in this chapter will be to show how they point towards a specific conceptualisation of the autonomous, yet governable, self.

### **The Spiritual Exercises**

The *Spiritual Exercises* are not a book as we normally understand it. First, the *Spiritual Exercises* cannot be considered to have been written by Ignatius. The text we nowadays have is the result of a writing process in which Ignatius spent around 26 years of his life. The *Spiritual Exercises* started being written in Manresa (near Barcelona, Spain) sometime between March 1522 and mid February 1523 (Arzubialde 2009), and their final Latin version published in 1548. Along this process other ‘authors’ contributed to the final version of the text, namely Paschase Broet, Alfonso Salmerón, Pedro Faber and Juan de Polanco (all part of the early Society of Jesus). The participation of these Jesuits in the process of writing and translating the *Spiritual Exercises* signals the relevance of this ‘book to be practiced’ for the setting up of the order.

It is important also to understand that since they were first ‘practiced’, the *Spiritual Exercises* were destined to anyone who wished to take a decision in accordance to God’s will (Rahner 1971) and/or change her life. In their original form, the *Spiritual Exercises* were to be practiced in retreats for the duration of one month, with four different phases called ‘weeks’ even though the duration of each ‘week’ is not necessarily of seven days. The process entailed by the *Spiritual Exercises’* four ‘weeks’ is what will lead to a change of the practicing self. However, what is to be changed and how the self is supposed to achieve such change is not determined in the *Spiritual Exercises*. The *Spiritual Exercises* are no more than a group of rules and experiences which, through different ways of composing images, allow the ‘ordered self’ to unfold (Quattrone 2015). Therefore, what constitutes the ordering of the self is not predetermined. Moreover, the *Spiritual Exercises’* text has no external referent (Certeau 1973). What the *Spiritual Exercises* do is to direct the self towards a ‘way of proceeding’ (‘modo de proceder’ or ‘orden de proceder’), which is a trajectory that starts with the ‘current self’ and ends in a ‘place of greater truth’ (Certeau 1973). The latter reinforces the fact that the *Spiritual Exercises* are a process with no predetermined

way of being, no established end, and in which truth is neither confessed, nor verbalised. Instead, truth is never achieved, but always looked for.

***The structure of the Spiritual Exercises***

The first 'week' of the *Spiritual Exercises* is entitled '*Spiritual Exercises to overcome oneself and to order one's life, without reaching a decision through some disordered affection*' (SE §21

) and begins with a meditation on the ‘*Principle and Foundation*’ of life: ‘*Human beings are created to praise, reverence, and serve God our Lord, and by means of doing this to save their souls. The other things on the face of the earth are created for the human beings, to help them in the pursuit of the end for which they are created. From this it follows that we ought to use these things to the extent that they help us toward our end, and free ourselves from them to the extent that they hinder us from it. To attain this it is necessary to make ourselves indifferent to all created things, in regard to everything which is left to our free will and is not forbidden. Consequently, on our own part we ought not to seek health rather than sickness, wealth rather than poverty, honour rather than dishonour, a long life rather than a short one, and so on in all other matters. Rather, we ought to desire and choose only that which is more conducive to the end for which we are created.*’ (SE [23])<sup>□1</sup>

This meditation specifies the main objective of the *Exercises*: to decide in such a way that all possible outcomes are truly indifferent. The indifference looked for in the *Spiritual Exercises* is a design principle. In reality, no one is ever perfectly indifferent and indifference manifests itself, at the individual level, in multiple ways. This multiplicity is made visible in the *Spiritual Exercises* by the fact that they enact actions, but not necessarily the same action for every individual Jesuit. The Jesuit who therefore results from this practice cannot be made visible, calculable and governable via mediating technologies like accounting (Miller and O’Leary 1987).

The four parts that constitute the *Exercises* are organised around this principle of indifference, which makes any decision existential in its nature (Rahner 1971). However, the indifferent individual is not fully indifferent insofar as he stops being indifferent after the moment

he chooses the ‘correct’ option. Furthermore, indifference is not a relativist stance, but a call for more (*‘magis’* as in the wording of the *Spiritual Exercises*). The self driven by the *‘magis’*, the indifferent subject, is not the self-mastered subject of stoicism or asceticism (Foucault 1981; Foucault 1990; Foucault 1992), but a truly autonomous self. The indifferent subject is not nullified by ascetic practices, self-mastery or external forms of rationality, but is active in his search for continuous improvement. The *‘magis’* together with indifference constitute the *Spiritual Exercises’* autonomous self. However, the autonomous self is also a self-accountable one.

### ***Unfolding order - a Jesuit way of governing the individual subject***

The *Spiritual Exercises* drew upon an analytical method to build a system of imagery construction that informed Jesuit rationality underpinned by practices of spiritual self-accountability (Quattrone 2015). This created and sustained a structure that supported a belief in the possibility of improving morals (*‘magis’*), and defining legitimate social behaviours and order (*‘way of proceeding’*), without fully defining this order. The *Spiritual Exercises* are a method of continuous ordering, for which no final desired status is provided (Certeau 1973). They start by providing a method of examination of conscience and to ‘train’ the Jesuits in preparing and disposing their soul to identify and remove the ‘disordered affections’ that prevented ‘seeking God’s will’ (SE, [1]). The book also contained a series of analytically detailed guidelines for the Director of the Exercises, who gave them, and for the exercitant, who received them. It prescribed, for instance, the place where to perform the *Spiritual Exercises* (which was to be isolated and silent) and also the exercitant’s body position (e.g. kneeling, standing, sitting, gazing upward depending on the kind of meditation to be performed). The *Spiritual Exercises* were organised

analytically in a hierarchical tree where each exercise was divided into prayers, preludes, points, and colloquy, and these in turn, were subdivided further into other analytical categories (see Barthes, 1971, p. 57).

The first week then continued with ‘a moral inventory of life’ (O’Malley, 1994) through a particular and a general examination of conscience intended to prepare the soul for confession. In the daily examination of conscience, the exercitant was asked to interrogate himself on his daily sins twice a day: The first after the noon meal and the second after supper at night. For the noon examination, for example, he was asked to provide ‘an account of oneself with regard to the particular matter one has decided to take for correction and improvement. One should run through the time, hour by hour of period by period, from the moment of rising until the present examination’ (SE, [25]).

Nowhere in the Exercises was the exercitant provided with a definition of God: he was simply given guidelines on how to praise God’s glory. The contents of the Exercises were thus primarily methodological and illustrated procedural (the means, how) rather than substantial knowledge (the end, why). The *Spiritual Exercises* relied rather on the composition of imageries. A specific visual inscription was prescribed for this examination of conscience. For each sin committed from the moment of rising until the first examination, he was required to enter a dot (a punctus) on the upper line of the first series of lines (see Quattrone 2004). This step was followed by ‘one’s resolution to do better during the time until the second examination’ (SE, [25]) at night after supper. At that time, other dots were placed on the lower line of the series for that day, and the exercitant was asked to see if his behaviour had improved or worsened over the course of the day. The same process was repeated for virtuous behaviour. This examination was to be repeated each day of the week (from Sunday to Saturday, as indicated by each letter next to each set of

lines), with the space available for inscribing sins on the lines reduced in length each day, signalling to the exercitant the need to improve his behaviour and establishing what Barthes (1971, p. 70) described as a system of ‘accounting for sins’.

This reflexive moral inventory of the self constitutes only the beginning of an imaginary journey that is obsessively punctuated by visualisations that will eventually lead to a choice (the election) that can prompt action. In that first week of the Exercises, the journey continues with the exercitant being urged to meditate about the seven deadly sins. He was asked first to compose the place where the action took place, in this case the sins committed, and remember how they brought himself ‘to greater shame and confusion’ (SE, [50]), to almost feel the pain inflicted by these sins to the body and soul.

The same applies to the meditation of hell where one has to compose the space of hell by thinking of its ‘length, breadth, and depth’ (SE, [65]) and then ‘see with the eyes of the imagination the huge fires and [...] the souls within the bodies full of fire’ (SE, [66]). The exercitant, thanks to this imagery, ‘will hear the wailing, the shrieking, the cries, and the blasphemies against [the] Lord and all of his saints’ (SE, [67]); by his ‘sense of smell [one] will perceive the sulphur, the filth, and the rotting things’ (SE, [68]); by the ‘sense of taste, [...] experience the bitter flavours of hell’ (SE, [69]) and by the sense of touch ‘feel how the flames touch the souls and burn them’ (SE, [70]). The construction of these disturbing feelings is sometimes accompanied also by physical flagellation so as to reinforce imagination and mark the experience. These visualisations are therefore aimed to construct a full bodily and material experience. They were, as much in the art of memory, ‘*imagines agentes*’, i.e. images generative of effects rather than simply representations of mental and moral statuses (see Carruthers 1990, 1998).



The practice of the second week of the *Spiritual Exercises* was in stark contrast with the first, and constituted a further step in the exercitant's journey. Here he was asked to perform a series of positive contemplations such as on 'The life of eternal King' (SE, [91-98]), or on the 'Nativity' (SE, [110-117]). He was to imagine the 'smell the fragrance and taste, the infinite sweetness and charm of the Divinity, of the soul, of its virtues, and of everything there' (SE, [124]). After having constructed these positive images, the exercitant was ready to meditate on the 'two standards, the one of Christ [...], the other of Lucifer' (SE, [136]) and to finally make an election, i.e. for a choice. Here, once again, the exercitant was asked to imagine a scene, almost a scenography, for the meditation to take place. He was asked to visualise two opposite camps, one close to Jerusalem for Christ and the other to Babylon for Lucifer, to imagine Lucifer seated on a 'throne of fire and smoke, in aspect horrible and horrifying' (SE, [138]) whereas God resides in 'an area which is lowly, beautiful and attractive' (SE, [155]). This is the prelude, or the condition for an election: The exercitant finally chose God, and in this choice he finds himself.

The mirroring and imagery processes prompted by practicing the Exercises are always incomplete, where human incompleteness and fallibility are the pre-condition for further examinations (see Knorr Cetina, 1997). As reminded by Meyer (1986) in relation to accounting, the accounting for sins of the *Exercises* is useful to make sense of the invisible and opaque, rather than to represent what was factually visible (see also Quattrone 2004). What constituted the glory of God (*Ad Maiorem Dei Gloriam*, the Jesuit motto) was left undefined, and for the exercitant to discover through rhetorical practices of praising it, that is, by performing the *Spiritual Exercises* and its visual inscriptions in a search for God that unfolded indefinitely. But how can incomplete visualizations, which always show the fallacy of the self, sustain an accountability process without causing frustration and despair in the exercitant? The *Spiritual Exercises* supplemented the

incompleteness of visual representations by asking the exercitant to perform a ritual that motivated him along a path which begun with the self-recognition of being a sinner and ended with the possibility of the joy of salvation. The exercitant's work of analytic composition *in puncti* (points) reproduces the rhetorical rhythmic which engages users in methods of meditation (O'Rourke Boyle, 1997, p. 10). Thanks to this punctuation which marks a rhythmical progression (Barthes, 1971, p. 68) where the exercitant is explicitly requested to pray 'according to rhythmic measures' (SE, [258]), the *Spiritual Exercises* define a sensible and convincing route in that journey that the Jesuit member is asked to undertake. The *Exercises* offered what Carruthers (1998, p. 266ff) defined as a liturgical ductus, i.e. a way, a flow and a movement, an orthopraxis (like in an aqueduct) that begins with the realisation of being in perdition and eventually ends with the possibility of making the right choice, of finding salvation and realising a vision of truth, as was also the case with liturgy. They help the exercitant to construct and reinforce a belief in the possibility of moral improvement and salvation.

This path (the ductus) was the classical rhetorical structure of 'medieval and renaissance masters of choice [where] a character [in this case the exercitant's self] was plotted as a traveller on the path of life, confronted at crossroads with moral decisions' (O'Rourke Boyle, 1997, p. 10) such as the election of the standard of God vs. that of Lucifer. Yet, this journey was punctuated by invocations to look to the future, for instance, before going to bed the exercitant was exhorted to think about the meditations and exercises of the following day. As much as in Ignatius's autobiography (see O'Rourke Boyle, 1997), the intent of the *Spiritual Exercises* was then not on the 'conveyance of information, but on the persuasion of judgement' (O'Rourke Boyle, 1997, p. 3). The text of the *Spiritual Exercises* is not aimed at representing the self, but to engage

(O'Malley, 1993, p. 42) and train the self for it to become a means of judgment to praise God, where this God is inextricably linked to the self.

As noted by Barthes (1971, p. 45), the Exercises prompted 'a language of interrogation', in which the exercitant interrogated himself on his own nature in order to construct his self through the search for an absent God to be made present in the liturgy of the *Spiritual Exercises*' orthopraxis. And yet, being on a road to salvation is not enough for a good and wise election. The *Spiritual Exercises* state that in a good election: 'I ought to find myself indifferent [...] to such an extent that I am not more inclined or emotionally disposed toward taking the matter proposed rather than letting go of it [...]. I should find myself in the middle, like the pointer of a balance, in order to be ready to follow that which I perceive to be more the glory and praise of God our Lord and the salvation of my soul' (SE, [179-180]).

The exercitant was asked to mediate in the double sense of being 'in the middle' (from medium, 'mid', 'middle of'), but also to be a medium to translate the glory of God into practical actions. He was asked to construct and inhabit a space in between two opposites, such as God and Lucifer. This being in-different (i.e. in the middle of difference) could eventually lead to a choice, not imposed by an overarching logic found in the orthodoxy of some sacred texts, but created and re-invented purposefully through ritual enactment of a series of methodological guidelines (the orthopraxis, Carruthers, 1998), and the use of material artefacts such as the technology of accountability contained in the graphical 'accounting for sins' (see Quattrone 2004). Definitions of God and of 'good' behaviour changed each time the ritual was enacted: definition of ends and means unfolded.

The *Spiritual Exercises* then are a book ‘not to be read, but to be practiced’ (de Guibert, 1964, p. 111). This indifference between the choice of two opposites, as remarked by Barthes (1971, p. 73) defines the ‘virtuality of the possible’ that was channelled only when the construction of individual morality encountered the always changing pragmatic purposes that the Jesuits had to satisfy when pursuing missionary, pedagogical and economic activities.

It is praising God that generates the idea of God. Thus, the significance of the *Exercises* is ‘moral not empirical’ (O’Rourke Boyle, 1997, p. 3): they prompt reflection (as in a mirror) but not representation (as in the modern sense of accuracy and isomorphic identity of an image to reality). In other words, the *Exercises* produce images that interrogate, and not merely represent the morality of the self, and prepared it for being part of a collective enterprise. They are concerned with the production of knowledge and religious truths, and supplement the incompleteness of representations with a meditative structure that reinforces a belief in improvement, where this improvement takes place thanks to a movement along a path (the ductus) constructed through rhetorical practices. Going through this ductus is the means through which the ends are constructed, made practical, and recursively questioned.

## **Discussion**

The *Spiritual Exercises* lead to a specific kind of knowledge, existential knowledge (Rahner 1964), which as such is always subject to a continuous re-definition and which presupposes a mystical ‘vision’. It is precisely the possibility of each individual’s mystical approach to God’s will, manifested individually, that is to be ordered at the population level. The ordering of Jesuit individuals was a problem Ignatius of Loyola faced even before he officially

founded the Jesuits. First, of the first group of followers he gathered, in Barcelona and Alcalá de Henares (Spain), none persisted in their willingness to follow Ignatius. Second, the group that with Ignatius founded the Jesuits in Vicenza and Rome (Italy) was soon geographically dispersed. Lastly, after its foundation the Jesuits experienced exponential growth and an unusual geographical dispersion of its members and operations. This rate of expansion engendered management problems (see Anselmi, 1981). The Order faced the problem of co-ordinating its pedagogical and missionary activities with the more mundane but equally pressing economic aspects of its work (see Martin, 1974, for an analysis of the situation in France). Ignatius of Loyola addressed these problems effectively by combining harsh discipline with a profound spirituality (Evennett, 1970) enabling the Order to adapt itself to cultural differences and historical changes while maintaining its principal object. The core of the ‘methodological apparatus’ (Barthes, 1971, p. 45) devised to achieve this success was designed by Ignatius of Loyola himself in the *Spiritual Exercises*.

In the specific practice of the examination of conscience (See SE [24] through [31]), the exercitant was asked to interrogate himself on his daily sins, establishing what Barthes (1971) described as a system of ‘accounting for sins’ (p. 70): ‘Dealing with sins [...] helps to create between the sinner and the countless number of his sins a narcissistic bond of property: lapse is a means of acceding to individual’s identity’ (1971, p. 70).

This system closely resembles what has been written about the role played by accounting and accountability (Alvesson & Willmott, 2002; Hoskin, 1996; Hoskin & Macve, 1986; Roberts, 1991; 1996; Watson, 1997; Willmott, 1996) in the constitution of the self, and how this was even more crucial within Christian practices (Walker, 1998). Willmott has drawn upon the ideas developed in Mead’s (as discussed in Willmott, 1996) theory of the formation of the self in childhood (similar arguments are presented by Merleu-Ponty, as discussed in Roberts, 1991; 1996;

and Piaget, 1977). As Willmott has remarked: ‘In short accountability is possible because human beings are endowed with a capacity to identify themselves as centres of consciousness that can engage in (seemingly) self-determined activity. Through processes of social interaction, human infants are expected, and are induced by others, to develop a sense of subject-object separation in which there is both an ‘I’ (e.g. a putative centre of consciousness) and a ‘Me’ (what others identify as the ‘I’)’ (1996, p. 34).

This ‘relationship between the self and accountability can be seen as an interior one, since the self is discovered only in the process of being called to account by others’ (Roberts, 1996, p. 44). It is, first and foremost, a dialectic established at an individual level, in which the ‘Other’, to whom our self (‘Me’) becomes accountable and visible, is represented by our own ‘I’. However, in practising this examination, the Jesuit exercitant was not merely mirroring his own self by accounting for sins, but interrogating himself on his own nature, constructing it and discovering it through the search for God. As soon ‘as a response is given, then [he] is positioned in some historical social space’ (Wilmott, 1996, p. 24), which, in the case of the *Spiritual Exercises*, takes the connotations of the space and time of the Jesuit *corpus*.

If it is true that ‘the only way to God for a Roman Catholic was through the Church’ (Searle, 1974, p. 83), then the daily exercises devised by Ignatius for the ‘salvation of souls’ played a crucial, although not causal and linear, role in this ascension. These practices acted not as if they were superimposed upon the Jesuit member, but as thanks to his effort. As observed by Alvesson & Wilmott (2002) for contemporary contexts, the development of ‘mechanisms and practices of control [...], do not work ‘outside’ the individual’s quest(s) for self-definition(s), coherence(s) and meaning(s). Instead they interact, and indeed are fused’ with the work of identity construction which the exercitant is doing. Thus, before being accountable to God, one needs to enact (Weick,

1979) the abstract idea of what God is, and the search for God to secure the salvation of one's soul is nothing but the fusion of one's self with this idea. Accounting for sins is, thus, first and foremost, accounting for God. In interrogating one's self (accounting for the self and to the self: Roberts, 1996), the exercitant was constructing the idea of God. This questioning and subsequent process of fabrication is inextricably intertwined with a broader network of political, religious, social, and practical issues, practical being the nature of the *Exercises*. The exercitant is then a 'self' (a human being) for he becomes a member of a broader '*corpus*'. He, in turn, is recognised as a member of this '*corpus*', for he acquires the status of an individual being (Wilmott, 1996).

This process of identity definition became even clearer when the exercitant was asked to make a choice in the second week of the exercises. Having prepared the soul of the exercitant, the second stage made it ready for making a choice on the 'state of life', under which 'his Divine Majesty wishes to serve him' (SE, [135]). This stage was conducted through a series of meditations and through 'A meditation on the two standards, the one of Christ, our supreme commander and Lord, the other of Lucifer, the mortal enemy of our human nature' (SE, [136]).

It entailed a choice between two opposite states: one positive (God) and one negative (Lucifer), with no possibility residing between the two. A standard (the choice of the banner) is therefore a choice to pursue an unambiguous objective. In commenting on Ignatius' crucial call for a clear choice, Barthes observed: 'The language of interrogation developed by Ignatius is aimed [...] at the dramatic alternative by which finally every practice is prepared and determined: To do this or to do that? [...] the duality of every practical situation corresponds to the duality of a language articulated in demand and response' (1971, p. 48).

Thus within the articulation of the structure of the Ignatian language, which is common to virtually all western societies, one finds the basic condition to discern between ‘good’ and ‘evil’ and ‘positive’ and ‘negative’ – a system that, as argued by Hoskin & Macve (1986) and by Hoskin (1996), places the ‘zero’ as a watershed between the two opposites, defining the longitude and the latitude of the accountability space.

However, the accountability system developed by Ignatius in the *Exercises* seems to go beyond this vertical and horizontal demarcation, that would create a unique space and time. Surely, the ‘accounting for sins’ does create a horizontal dichotomy between ‘I’ and ‘Me’, as much as its ‘bottom line’ deepens this dichotomy vertically, digging into the self of the exercitant to find God and to make the self accountable to this super-ordered entity. As it has been argued (Dent, 1991; Roberts, 1996), the existence of an unambiguous number (be it the number of sins committed, the balance of a T account, the Profit or Loss of the Income statement, or the Net Capital of the Balance Sheet) makes this accountability possible. Analogously, the choice between the Standard of God and that of Lucifer is unequivocal: one must choose one or the other. However, despite the crucial importance of this dichotomy in the ordering project of the Jesuits, it is not sufficient to explain the complex nature of Jesuit accountability.

In this respect, what seems to be a horizontal dichotomy (e.g. I/Me) is simultaneously vertical (as it was for Nietzsche or Foucault, as discussed in Macintosh 2002) but also multiple, embedding as it does the enacted idea of God by each individual exercitant. The accountability system developed by Ignatius is powerful, not only because it constrains but also because it makes the individual free to find within himself what he believes God to be. The vertical and horizontal axes typical of a system of accounting and accountability take the shape, in the Jesuit case, of an



accountability crux which works regardless of the position it assumes, and which constitutes the basic unity of the Jesuit hierarchical system.

The *Exercises* presented the fusion between Ignatius' directives to define the 'good' Jesuit (a system of identity regulation, Alvesson & Wilmott, 2002) and the construction of the identity of the exercitant (identity work, *ibidem*). This was a fusion, however, the result of which was precarious. As Ignatius stated: *'It is necessary to keep as my objective the end for which I am created, to praise God our Lord and save my soul. Furthermore, I ought to find myself indifferent, that is, without any disordered affection, to such an extent that I am not more inclined or emotionally disposed toward taking the matter proposed rather than letting go of it, nor more toward letting it go rather than taking it. I should find myself in the middle, like the pointer of a balance, in order to be ready to follow that which I perceive to be more the glory and praise of God our Lord and the salvation of my soul'* (SE, [179-180]).

This is the "Ignatian balance sheet", as Barthes called it (1971, p. 73), in which the choice, the mark between the two standards, should be of 'divine origin' (*ibidem*). Barthes continued: '... one of Ignatius' disciples, Jerome Nadal, when asked what he had decided, replied that he was inclined toward nothing save to be inclined toward nothing. This indifference is a virtuality of possibles which one works to make equal in weight' (Barthes, 1971, p. 73).

The 'two standards' and their divine origin bring us again to the problem of the need for an outside rationality. However, not only God is never defined (neither what constitutes God's greater glory) as in the *Spiritual Exercises* the procedure is what is central, and not the substance (not the least because the substance is never determined by any source external to the individual).

The Jesuit practising the *Exercises* enacted Ignatius' abstract directives, making them his own, and saw in them what he wanted to be, thereby granting a meaning to the choice of a state of life in doubt between the two standards of God and Lucifer. He finally chose God, and in this choice he found himself.

Nothing seems more powerful – and indeed, it was extremely successful – than this system of individual accountability that was the base of a broader organisational accountability, where the absolutism of God is fused with the individualism of the self.

This sophisticated “methodological apparatus” (Barthes, 1971) constituted a fractal of three principles which were then recursively applied to the Order as a whole. First was a holistic individualism, the methodological principle of constructing the whole Order from its fundamental constituent, i.e. the Jesuit member as individual (see, in the same period, Descartes' Rules of Method, 1636). However it was a construction that was not descendent and imposed from the top as in a disciplinary regime (Foucault, 1977), although it was compatible with a disciplinary gaze. Rather this was a construction which was ascendant from the individual to God, through the enacting of the abstract Latin motto which guided the Jesuits (*Ad Maiorem dei Gloriam*, in the greater glory of God), experienced by each Jesuit by practising the *Exercises*.

Second was a process of analytical (de-)differentiation: the fanatical obsession for division, of space, time, and entities, which accompanied the search for the unity of God and the self. As with anatomy, in which the fragmentation of the body and the differentiation of its parts enables a new understanding of a body (a body of knowledge, Sawday, 1995), analogously the analytical reflection of the exercitant on himself through the particular examination facilitated the emergence of a new self.

Third was a double reductionism from God to the individual and vice versa. As Latour (1999, pp. 70-75) stated, an ordering project assumes a correspondence between reality and its representation – a ‘meeting point between things and the forms of the human mind’ (Latour, 1999, p. 71). A precarious correspondence between the Jesuit member (the periphery of the order) and the glory of God (its centre), which needed to be analysed and monitored to ensure that: ‘Each sequence [of orders] flows “upstream” and “downstream”, and in this way the double direction of the movement of reference is amplified. To know is not to simply explore, but rather is to be able to make your way back over your own footsteps, following the path that you have just marked out’ (Latour, 1999, p. 74).

These three principles embody a dual and apparently irreconcilable trend: one towards individuals and their heterogeneity and the other towards the unity and homogeneity of the whole. All three present a reflective embodiment (i.e. each of them presents the characters of the others) which makes them a powerful methodological unity.

### **The ordering of the *Corpus***

Governmentality as the ‘conduct of conduct’ emerged around the 16th century as a development of a previous form of power, which Foucault (2009) termed Pastoral power. Pastoral power is a form of power exercised by Christian Pastors throughout the mediaeval period over

individuals and groups of individuals (the ‘flock’). Foucault’s analysis of the Pastorate was framed within a particular period, mediaeval Christendom. Foucault also treated Pastoral power as concerning all forms of relations between a Pastor and an individual or a group of individuals. This means that Pastoral power was addressed as a concept capable of describing a particular form of power unknown until Foucault’s (2009) analysis, as well all the social settings that emerged in the Roman Catholic Church, namely its Religious Orders. Although Foucault defined the concept of Pastoral power as characteristic of all Christendom, he did mention the relevance of Religious Orders to an understanding of how the Catholic Church deployed such a unique form of power (Foucault 2009). Religious Orders give social reality to the type of social body that Pastoral power assumes, inserted in a specific space and time (Carrette 2000), and deploying the practices of Confession and Direction of Conscience, in which knowledge of the inner truth of the individual was to be verbalised. The *Spiritual Exercises* are not related to the practices of confession and direction of conscience (although including them), and the result of this practice is not the verbalisation of the individual’s inner truth. The *Spiritual Exercises* are not, therefore, a process of ‘analytical identification, subjection and “subjectivation”’ proper of the ‘procedures of individualisation’ the Pastorate entailed (Foucault 2009, p. 184) and which informed the analytics of truth proper of the London governmentalsists.

In this chapter we point towards a different possibility. The Jesuit *Spiritual Exercises*, and the specific way of accounting they entail, start from a rationality that does not presuppose an external ordering principle. Instead, ‘Jesuit rationality’ unfolds (Quattrone 2015) through the procedure. Furthermore, the apparently ‘individualising’ practice of the *Spiritual Exercises* enabled the Jesuits to build a dispersed and ordered *corpus* (social body) of individuals. The *Spiritual Exercises* do not turn individuals into ‘subjectivied’ selves, capable of being measured,

made calculable or differentiated via centralised administrative apparatuses. However, even without the putting of numbers into individuals, the Jesuit *corpus* does achieve order beyond the geographical limits imposed by territory.

The Jesuit *corpus* was therefore a version, distinct but early, of what later emerges as the modern organisation and as the processes of organising. Following Foucault's analysis of 'governmentality', the way the Jesuits structured themselves is aligned, on the one hand, with a bottom-up analysis, which begins from how men think and act. On the other hand, the Jesuits also did use accounting both for economic matters and for the care of self and the examination of conscience, integral to the processing, though without the imposing of numbers on human performance, as in the late 18th century way (see Quattrone 2004, 2009, 2015).

The Jesuits' governmental form of power entailed practices along the entity and the subject levels, and centred on the 'problematization' of how to govern geographically-dispersed members without losing uniformity of behaviour and doctrine. Accounting and performance review practices, as discussed by Quattrone (2004), were all aligned with the need to overcome distance and allow the centre (situated in Rome) to know each individual member (most often situated at a significant geographical distance). All these practices assume the possibility of knowing the individual. However, they are not informed by any form of substantive rationality, the population of individual Jesuits has no fixed territory and they do not aim at the security of the population but rather at individual salvation. The management of individuals and of the Jesuit *corpus* is not based on heteronomous practices that coercively constrain behaviour, but on the assumption of the possibility of autonomous behaviour based on the deployment of practices that build a 'space of desire' (Certeau 1973) limiting the individual's set of possible actions: the *Spiritual Exercises*.



## References

- Alvesson, M. and Willmott, H. (2002). Identity regulation as organisational control. Producing the appropriate individual. *Journal of Management Studies*, 39 (5): 619-644.
- Anselmi, G. M. (1981). Per un'archeologia della Ratio: dalla «pedagogia» al «governo». In Brizzi, G. P. (1981) (Ed.). *La «Ratio studiorum». Modelli culturali e pratiche educative dei Gesuiti in Italia tra Cinque e Seicento*. Rome: Bulzoni, pp. 11-42.
- Arzubialde, S. (2009). *Ejercicios Espirituales de S. Ignacio - Historia y Análisis*. Bilbao / Santander: Mensajero / Sal Terrae.
- Barthes, R. (1971). *Sade, Fourier, Loyola*. Paris: Editions de Seuil (Engl. trans. by Farrar, Strauss & Giroux Inc., The John Hopkins University Press, 1976).
- Bertrand, D. (1974). *Un corps pour l'Esprit*. Paris: Desclee de Brouwer.
- Bevir, M. (1999). Foucault, Power, and Institutions. *Political Studies*, 57: 345 - 359.
- Carrette, J. C. (2000). *Foucault and Religion - Spiritual Corporality and Political Spirituality*. London: Routledge.
- Carruthers, M. (1990). *The Book of Memory: A Study of Memory in Medieval Culture*. New York: Cambridge University Press.
- Carruthers, M. (1998). *The Craft of Thought: Meditation, Rhetoric and the Making of Images (400-1200)*. Cambridge: Cambridge University Press.
- Certeau, M. (1973). L'espace du désir. *Christus*, 20: 118-128

Clegg, S.R., Pitsis, T. S., Rura-Polley, T. and Marosszeky, M. (2002). Governmentality Matters: Designing an Alliance Culture of Inter-Organizational Collaboration for Managing Projects. *Organization Studies*, 23(3): 317–337.

de Guibert, J. (1964). *The Jesuits, their spiritual doctrine and practice. A historical study*. Trans. by W. J. Young and edited by G. E. Ganss. St Louis: The Institute of Jesuit sources.

Dean, M. (2010). *Governmentality - power and rule in modern society*. London: Sage.

Dent, J. (1991). Accounting and organizational cultures: A field study of the emergence of a new organizational reality. *Accounting, Organizations and Society*, 16(8): 705-732.

Evennett, O., H. (1970). Counter-Reformation. In J. Bossy, (Ed.). *The spirit of the Counter-Reformation*. Reprinted in D. M. Luebke. (Ed.) (1990). *The Counter-Reformation*. London: Blackwell, pp. 47-64.

Foucault, M. (1981). *The history of sexuality - the will to knowledge*. Volume 1. London: Penguin Books.

Foucault, M. (1982). The subject and power. *Critical Inquiry*, 8(4): 777 - 795.

Foucault, M. (1990). *The history of sexuality - the care of the self*. Volume 3. London: Penguin Books.

Foucault, M. (1991). 'Governmentality'. In: Burchell, G., Gordon, C. and Miller, P. (Editors). *The Foucault Effect: Studies in Governmentality*. Chicago: University of Chicago Press, pp. 87–104.

Foucault, M. (1992). *The history of sexuality - the use of pleasure*. Volume 2. London: Penguin Books.



Foucault, M. (1993). About the Beginning of the Hermeneutics of the Self: Two Lectures at Dartmouth. *Political Theory*, 21(2): 198-227.

Foucault, M. (1994). *Dits et écrits (1954-1988)*. Tome IV. Édition par Daniel Defert et François Ewald. Paris: Gallimard.

Foucault, M. (1997). *The essential works of Michel Foucault*. Edited by Paul Rabinow. New York: The New Press.

Foucault, M. (2009). *Security, Territory, Population - Lectures at the Collège de France (1977-1978)*. Hampshire and New York: Palgrave Macmillan.

Foucault, M. (2001). *The Hermeneutics of the Subject - Lectures at the Collège de France (1981 - 1982)*. New York: Picador.

Hoskin, K. (1996). The 'awful idea of accountability': inscribing people into the measurement of objects. In R. Munro, & J. Mouritsen, (Eds.). *Power, ethos & the technologies of managing*. London: International Thompson Business Press, pp. 265-281.

Hoskin, K. W. and Macve, R. H. (1986). Accounting and the examination: A genealogy of disciplinary power. *Accounting, Organizations and Society*, 11(2): 105-136.

Knorr Cetina, K. (1997). Sociality with objects. *Theory, Culture and Society*. 14(4): 1-30.

Latour, B. (1999). *Pandora's hope. Essays on the reality of science studies*. Cambridge (Massachusetts): Harvard University Press.

Lemke, T. (2010). Foucault's hypothesis: from the critique of the juridico-discursive concept of power to an analytics of government. *Parrhesia* 9: 31 - 43.

Loyola, Ignatius (1992). *The Spiritual Exercises*. Translated by George E. Ganss. Saint Louis: The Institute of Jesuit Sources.

Macintosh, N. B. (2002.). *Accounting, accountants and accountability. Poststructuralist positions*. London: Routledge.

Martin, D. (1974). *The Jesuit mind*. Ithaca: Cornell University Press

McKinlay, A. and K. Starkey (1998) (Editors). *Foucault, Management and Organization Theory*. London: Sage.

McKinlay, A. and Pezet, E. (2010). Accounting for Foucault. *Critical Perspectives on Accounting*, 21(6): 484–493.

McKinlay, A., Carter, C. and Pezet, E. (2012). Governmentality, power and organization. *Management and Organizational History*, 7(1): 3–15.

McKinlay, A. and Taylor, P. (2014). *Foucault, Governmentality, and Organization - inside the factory of the future*. New York and London: Routledge.

Meyer, J.W. (1986). Social Environments and Organizational Accounting. *Accounting, Organizations, and Society*, 11(4/5): 345-356.

Miller, P. and O'Leary, T. (1987). Accounting and the Construction of the Governable Person. *Accounting, Organizations and Society*, 12(3): 235–267.

Miller, P. and Rose, N. (1990). Governing economic life. *Economy and Society*, 19(1): 1-31.

Miller, P. and N. Rose (2008). *Governing the present*. Cambridge: Polity Press.

- O'Malley, J.W. (1993). *The First Jesuits*. Cambridge (Mass): Harvard University Press.
- O'Malley, J.W. (1994). The Society of Jesus. In R. deMolen (Editor). *Religious orders of the Catholic Reformation*. New York: Fordham University Press, pp. 139-164.
- O'Rourke Boyle, M. O. (1997). *Loyola's acts: the rhetoric of the self*. Berkeley: University of California Press.
- Piaget, J. (1977). *The development of thought. Equilibration of cognitive Structures*. Oxford: Basil Blackwell.
- Quattrone, P. (2004). Accounting for God: accounting and accountability practices in the Society of Jesus (Italy, XVI-XVII centuries). *Accounting Organizations and Society*, 29(7): 647-683.
- Quattrone, P. (2009). Books to be practiced: Memory, the power of the visual, and the success of accounting. *Accounting Organizations and Society*, 34(1): 85–118.
- Quattrone, P. (2015). Governing Social Orders, Unfolding Rationality, and Jesuit Accounting Practices: A Procedural Approach to Institutional Logics. *Administrative Science Quarterly*, 60(3): 411–445.
- Rahner, K. (1964). *The Dynamic Element in the Church*. London: Burns & Oats.
- Rahner, K. (1971). *Meditaciones sobre los ejercicios de San Ignacio*. Barcelona: Editorial Herder.
- Roberts, J. (1991). The possibilities of accountability. *Accounting, Organizations and Society*, 16(4): 355-368.

Roberts, J. (1996). From discipline to dialogue: Individualising and socialising forms of accountability. In R. Munro and J. Mouritsen (Eds.). *Power, ethos & the technologies of managing*. London: International Thompson Business Press, pp. 265-281.

Rose, N. (1999). *Governing the soul - the shaping of the private self*. London: Free Association Books.

Sawday, J. (1995). *The body emblazoned*. London: Routledge.

Searle, G. W. (1974). *The Counter-Reformation*. London: London University Press.

Thompson, K. (2003). Forms of resistance: Foucault on tactical reversal and self-formation. *Continental Philosophy Review*, 36: 113-138.

Walker, S. P. (1998). How to secure your husband's esteem. Accounting and private patriarchy in the British middle class household during the nineteenth century. *Accounting, Organizations and Society*, 23(5/6): 485-514.

Watson, T. J. (1997). The manager as 'self' and 'other'. In R. Munro and K. Hetherington (Eds.). *Ideas of difference*. Sociological Review Monographs, 9. Oxford: Blackwell, pp. 139-154.

Weick, K. E. (1979). *The social psychology of organizing*. (2nd ed.). Reading, NJ: Addison-Wesley.

Willmott, H. (1996). Thinking accountability: Accounting for the disciplined production of the self. In R. Munro and J. Mouritsen (Eds.). *Power, ethos & the technologies of managing*. London: International Thompson Business Press.



**Footnotes**

<sup>1</sup> All citations of the *Spiritual Exercises* are taken from Loyola, Ignatius (1992). *The Spiritual Exercises*. Translated by George E. Ganss. Saint Louis: The Institute of Jesuit Sources.