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# Accounting, Sexual Repression, and Pacioli

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**UNIVERSITY OF WOLLONGONG**

**DEPARTMENT OF ACCOUNTANCY**

**ACCOUNTING, SEXUAL REPRESSION, AND PACIOLI**

by

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# ACCOUNTING, SEXUAL REPRESSION, AND PACIOLI

## Abstract

In "No Accounting For Sexuality", Gibson Burrell claimed that by seeking evidence "in other fields of knowledge", using " little historical documentation" and engaging in "speculative" discussion he was able "undoubtedly" and "clearly" to paint a picture of a monastery and a Church which suppressed sexuality and influenced the life of the monk responsible for the development of double-entry bookkeeping. This paper critically evaluates Burrell's historical method and presents evidence which conflicts with his sources. It argues for a feminist critique of accounting using historiography, rather than the uncritical use of secondary sources when writing feminists' accounts of accounting.

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## **Introduction**

The paper by Gibson Burrell (1987) on sexuality and accounting deserves a considered reply because his historical method has not yet been subjected to critical analysis. His article is influencing the development of feminist thinking and is frequently cited in articles on feminist accounting theory and practice ( Ciancanelli *et al.*, 1990; Hines, 1992; Hooks, 1992; Kirkham, 1992; Lehman, 1992; Moore, 1992; Shearer and Arrington, 1993 ). Burrell's thesis is "that the rise of the craft of accounting parallels the decline in the level and types of sexual activity which is tolerated within organizations and within society" (1987, p. 91), and that it contributed to desexualization in organisations (1987, p. 99-100). The evidence submitted, is based on three historical periods. First, Pacioli and early Catholicism as the social agents and celibacy as the social issue; second, Wedgwood and the Quakers as social agents and sexual repression as the social issue; and third, twentieth century rationality, domination, and capitalism as social issues and social agents. Burrell (1987, p. 92) acknowledged that " no claim is made that this evidence is incontrovertible nor that it is incapable of other more orthodox interpretation". However, this caveat does not excuse poor historiography, where primary sources have either not been used or have been misused, and where speculation and interpretation have overshadowed "scientific history" (Helly, 1992, p. 137). Also, the caveat clearly suggests that further research is needed to clarify the link, if any, between accounting and desexualization.

This paper analyses and evaluates the first historical period, (that is, Pacioli and early Catholicism); reconstructs the argument that links accounting and sexual repression as evidenced by the decline in sexual activity, and show how tenuous are the links. It then uses a range of sources to criticise the conclusions drawn by Burrell from his inaccurate and incomplete description and explanation of medieval Church and monastical life. Finally, Burrell's argument which links accounting and sexual repression is critically evaluated .

## **Doing Accounting History**

During the past decade accounting research has attempted to address issues that were neglected previously by researchers: issues of gender and accounting (Cooper, 1992; Hopwood, 1987). The fields of knowledge drawn upon have been outside accounting. Feminists' accounts of accounting ( Burrell, 1987; Tinker and Neimark, 1987; Cooper, 1992; Hammond and Oakes, 1992; Hines, 1992; Lehman, 1992; Moore, 1992; Shearer and Arrington, 1993) have been constructed on theoretical foundations provided by Derrida, Foucault, Habermas, Lacan, Freud, Irigaray, Cixous, and Marx . The writings of these and other philosophers, sociologists, psychologists and historians have imposed on those

who study in this new field of accounting research. In many cases the proponents of feminists' accounts of accounting appear to be so conditioned by their feminist culture and the social structure of their environment, that they have not done (sic) history well.

Two journals <sup>1</sup> have been at the vanguard of the exploration of the significance of feminist literature and feminist theory in accounting. However, many of the articles are typical of a genre that is prejudice masquerading as critical thought in feminist writing. For the feminist discourse to have a legitimate contribution to scholarship, the basic canons of research must be observed.

This observation is particularly relevant to Burrell (1987), who attempted to situate his discourse on sexuality and accounting in historical method. His aim was to discover the social issues and social agents which were involved in the emergence and development of accounting during three distinct periods: the fifteenth century; the eighteenth century; and the twentieth century. Burrell asserted that Burchell *et al.* (1980) had discovered a new phenomenon in locating events in a social and cultural context. This method is not new: it is basic to every historical study. Helly (1992, p.137) provided a framework for doing (sic) feminist history.

We still look for primary sources, and we still try to find ways of understanding the past on its own terms as well as in the light of our current concerns. Many of the good things about "scientific history" have remained. We care about getting the details as correct as we can, even though we understand that those we study in history all had their own, often conflicting, views on what was happening to them. We still check our sources against one another, but we have greatly expanded the range of materials we consider appropriate sources. Many feminist historians no longer claim that their goal in doing history is "objectivity", but that they strive instead to reveal the multiple layers of perspectives that compose any event or moment in time, any change that involves behavior and attitudes, any use of gender as a code for defining what is esteemed and what is reviled. Feminist historians generally agree that each of us brings our beliefs into our work. When we share our results we freely indicate what we think, and let readers judge for themselves how much our views have interplayed with our presentation.

Within Helly's framework the important features are getting details right, using an expanded range of materials, and exposing personal prejudice. Burrell's attempt to link the rise of accounting and the decline in sexual activity was accomplished: with little regard for correct detail ( for example, misquotes from sources cited); without a wide range of materials from appropriate sources ( for example, the writings of many church and accounting historians were neglected); and, with an uncritical acceptance of the dominant paradigm of Church in

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<sup>1</sup> Recent editions of *Accounting, Organizations and Society* (1987, No. 12, Vol. 1; 1992, Vol. 17, No. 3/4), and *Accounting, Auditing & Accountability Journal* ( 1992, Vol. 5, No. 3) have been dedicated to feminist accounting theory and research.

the Middle Ages as ruling the lives of priests, monks and the laity. This paper identifies other perspectives and, drawing from an expanded range of materials, allows for other interpretations regarding the link between accounting and desexualization.

### **Ledgers and Libido**

Burrell's thesis "that the rise of the craft of accounting parallels the decline in the level and types of sexual activity which is tolerated within organisations and within society" ( 1987, p. 91.) is developed as follows. (Detailed comments on the validity of the assertions and the logic of the argument will be made later). Accounting was articulated within a Franciscan monastery, by Luca Pacioli, a mathematician and theologian. Monasteries were institutions of sexual repression because of the rule of celibacy and the hierarchy attempted to fill the monks' free time with as much work as possible, in order to keep them from idleness and wicked thoughts.

Double entry, the very essence of accounting, according to Burrell ( 1987, p. 94) is a device of mirror-imaging. Burrell argued that personification of accounts, an essential element in accounting, was developed at the same time as people were developing a sense of themselves and their relationship with other people as a mirror image. Five centuries later, this phenomenon was identified as the "civilizing process", that is seeing yourself in the eyes of others (Elias, 1978). Burrell drew on the work of Lacan, who theorised a mirror stage of development for people where they move towards self-awareness and self control. Lacan expressed mirror-imaging as sexual repression. The final leap of logic is that double entry is mirror imaging and is sexually repressive. Accounting, which was articulated in a sexually repressed social setting( a monastery) by a sexually repressed social agent (Pacioli) is about repressed sexuality, and is a technique of suppressing sexuality.

When reconstructing Burrell's argument it is important to note the parallel strands which he asserts are "reactive", "creative", "intertwined", "go hand in hand", but "may not be causally related" (1987, p. 91). The first strand is the rise of the craft of accounting: the second strand is the decline in the level and type of sexuality normally permitted within organizations and within society. What meaning does the association of accounting and sexuality have? Is there a valid argument which links them? Are these just spurious arguments? The coupling of events can be achieved for many phenomena. For example, as the craft of accounting rose miscarriages declined, wars declined, death by plague declined, slavery declined, and consumption of alcohol declined. Is there a relevant correlation or causation? It is not possible to establish formal linkages; it is also not possible to attribute

any cause and effect between the rise of accounting and these events; neither is it possible to attribute cause and effect to the rise of accounting and the decline of sexuality. In fact Burrell admits that they "may not be causally related" ( 1987, p. 91) yet develops an argument as though they were.

Burrell proposes there is a valid argument which links accounting and sexuality ( 1987, p. 91). He argues that accounting is a "relatively homogenous social phenomenon occurring widely throughout the capitalist world". Burrell maintains the essentialist viewpoint ( Cooper, 1992; Moore, 1992; Hammond and Oakes, 1992) that sexuality, defined as sexual intercourse, is likewise a relatively homogeneous social phenomenon occurring widely throughout the capitalist world. The link is made between accounting and sexuality, because they are "intertwined in both reactive and creative ways". The argument which Burrell then supports is " that as accounting develops in the Western world, the level of sexual activity which is tolerated within organizations declines" ( 1987, p. 91). This phenomenon is called desexualisation. No reasonable attempt has been made to historically trace the rise of accounting nor to describe the level of sexual activity that normally was tolerated. No substantial evidence was offered to support these assertions. This is an example of an historian postulating a thesis based on present prejudices which became the guide for the research of evidence in the past. The prejudice, that is "the decline in the level and types of sexuality" ( Burrell, 1987, p. 91) must be rigorously proven before the researcher can set out to find any evidence that links the rise of accounting and the decline of sexuality. The argument offered is a farrago of question-begging, selective evidence, misrepresentation, and opinion.

### **The Role of the Monastery as a Source of Inspiration for Accounting Practices**

Burrell's "speculative" ( 1987, p. 92) discussion, using no primary sources and incorrect details, must be analysed. Burrell's argument should be based on research grounded in historical method, ensuring that details are as correct as possible. Good historiography is characterised by attempts to understand the past on its own terms, not through spectacles coloured by modern post-structural philosophy. Burrell's description of Pacioli and the Catholic Church is not the only perspective. Other stories describe the Middle Ages and the enormous influence of the Catholic Church. Thousands of books and articles are available, elucidating a complex age when church and state were intertwined in a way that is impossible for twentieth century readers to comprehend. It is poor scholarship to quote, out of context, men such as St Benedict from the sixth century, the Venerable Bede from the eighth century,

Pope Gregory VII from the eleventh century, and Robert Grosseteste from the thirteenth century, as did Burrell, (1987, pp. 92 - 93) to construct an argument which purports to prove the repression of sexuality in monastic life in the fifteenth century. Neither is it correct to conceive of the "medieval Catholic Church" ( Burrell, 1987, p. 93) as a static organisation whose influence did not change for ten centuries<sup>2</sup>. The validity of the historical evidence is vital to the argument. If doubt can be cast on the historical accuracy of the details, as validated by diverse sources, then the thesis risks failure.

Burrell ( 1987, p. 92) invites us to "look at the work of Luca Pacioli for a brief moment". Over the years many accounting historians have done so (Green, 1968; Littleton, 1968; ten Have, 1976; Nakanishi, 1979; Lee, 1984). All agree that Pacioli articulated a method of bookkeeping described as 'the method of Venice', but Burrell fails to detail other sources of inspiration for accounting practices. According to accounting historians, an original source of inspiration for double-entry bookkeeping was a firm of Florentine merchants and the Giovanni Farolfi ledger of 1299-1300, which was part of a sophisticated accounting system, with a debit and credit for every item (Lee, 1984, pp. 45 ff). Pacioli merely described a system of bookkeeping which was in use in Venice for more than two hundred years. The system had been described before 1494 by Benedetto Cotruglio of Ragusa, who completed a handwritten book in 1458. Cotruglio was a merchant before he became a consul of Ragusa in Naples. Pacioli's *Summa* was not primarily a scientific treatise, but rather a school text written in Italian, not Latin. It was written for small and medium to large firms which were active in commerce. His orientation was the popularisation of knowledge. His *Summa* was a description of the traditional procedures of Venetian merchants. There is a small body of evidence to support the contention that the method of double entry was borrowed from the Arabs or borrowed from Hindu traders from India (Littleton, 1968). There is an abundance of factual information from the Middle Ages in Italy and it is impossible to be sure of the origins of double-entry bookkeeping. What is possible is to recognise that the monastery was only one of many sources of inspiration for accounting practices, and the extent of its influence on accounting is unknown.

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<sup>2</sup> Tillich (1968, p. 135) described four distinct periods in the Middle ages. First is the period of transition , sixth to tenth centuries. 600AD witnessed the papacy of Gregory the Great whose years were characterised by preservation. The Germanic tribes ruled Europe. This period is often referred to as the Dark Ages. Second is the early Middle Ages, the eleventh and twelfth centuries when new and original forms of society and culture were developed, which were decisively different from the ancient world. It was a profound and creative period. Third is the high Middle ages, the thirteenth century when all the basic motifs of life were elaborated and brought into the great systems of the scholastics. It was the age of Gothic art, and feudal life. Fourth is the late middle ages, the fourteenth and early fifteenth centuries when society began to disintegrate and the foundations were laid for reformation within the Catholic Church and the rise of Protestantism.



The Catholic Church in general and the monasteries in particular are implicated in the development of accounting. There is no doubt that tremendous power was held by the Catholic Church in the Middle Ages and that the Church abused that power in dreadful ways. The dominant paradigm of Church was of it as a powerful papacy, controlling the intellectual and institutional life of Europe. Church principles standardised clerical supervision of ethical, moral and legal problems (Boswell, 1980, p. 270). But the life of monks and clerics is not explained by the dominant paradigm. What was this monastic life that Pacioli was leading? By analysing his work, his friends, and his travels it is possible to glimpse his life. As a student he was influenced by Piero della Francesca, a writer and painter ( Taylor, 1956, p. 175). He was a teacher before he entered the monastery, and as a scholar was introduced to very important families in Italy. He was a friend of Leonardo da Vinci, and travelled extensively with him ( Taylor, 1956, p. 181). This is hardly the picture of a cloistered monk whose idle days need to be filled with tedious tasks as so to keep him chaste. These other glimpses into Pacioli's life must raise doubts as to whether "the monastery was a key focus of attention for Pacioli" (Burrell, 1987, p.92).

Because one story should not be privileged against another, the voices of church historians should be heeded. There is another description of the Church and the monastic orders of the Middle Ages. This "monasterial context" ( Burrell, 1987, p. 93) is far broader and richer than Burrell's and allows for other interpretations of Church in the Middle Ages. Tillich (1968, p.145) proposed that "monasticism represents the uncompromising negation of the world ... coupled with activity directed to transforming the world - in labour, science, and other forms of culture, church architecture and building, poetry, and music". St Francis taught that wealth is profit and is corrupt. His movement protested against the wealth and formalism of the ecclesiastical hierarchy and against the tendency for religion to become engulfed in secular values and the pursuit of secular ends (Southern, 1976, p.282). The papacy forbade too zealous an adherence to the ancient ideal of apostolic poverty and pronounced this adherence as heretical (Boswell, 1980, p.275). In the fourteenth century the Franciscans came perilously close to being declared heretical before their final acceptance by the church. Surely, these are not descriptions of a Church which spent much its time and effort on issues other than "eradicating sexuality from within the confines of its institutions" ( Burrell, 1987, p. 93).

### **Church Authority and Everyday Reality**

An awareness of the medieval Church's teaching on sexuality is central to Burrell's argument. He refers to Catholic doctrine about sexuality ( 1987, p. 92), but fails to research

in any depth its teaching, and to understand that the influence of the Church and its teachings on people's lives may not have been as strong as he envisaged. The teaching of the early church fathers, as influenced by Stoicism, was that every sexual act had to be undertaken with procreative intent ( Augustine in Boswell, 1980, p. 165). St Thomas Aquinas did not even consider that it was procreation but legitimacy of the offspring which was the chief good of marriage (Aquinas in Boswell, 1980, p.165). Both these theologians were influenced by dualism ( the philosophy that there are good and evil forces warring for the control of man's soul) and its aversion to the body and its pleasures. The dualists deprecated all forms of sexuality because they were weapons of the evil forces against good, and taught that pleasure detracts the soul from spiritual ends. It is interesting to note that Aquinas believed that heterosexual promiscuity would be no more serious than gluttony if it were not for its potentially harmful effects, that is, the illegitimate child ( Aquinas in Boswell, 1980, p.321). Augustine was so horrified by sexual acts which did not lead to the possibility of procreation that he instructed Christian women to have their husbands perform such acts with prostitutes (who were a natural and necessary part of life) if they felt the need for them (Augustine in Boswell, 1980, p.149).

Married clergy were permitted within the church until the First Lateran Council of 1123. Severe penances were reserved to married clerics who continued to commit sexual sins. From the time of Pope Gregory VII (1073-85), there were movements against married clergy. The Pope wanted to breakdown the power of the feudal bishops who had accumulated as much, if not more, power and wealth as the papacy. Scourge and castration were isolated events, usually perpetrated by angry urban and village mobs who hated the power and wealth of the clergy, to whom they were expected to tithe their income. The metanarrative is a Church whose traditional teaching on sexuality was repressive. But the metanarrative is not capable of explaining and describing social phenomena (Hammond and Oakes, 1992, p.56).

Subordinated groups should not be defined by those in power, but Burrell has committed this error. There were ordinary priests, monks, and lay people whose personal lives were unsullied by a corrupt and immoral church. Such "primeval chunks of the past, in which the eye can penetrate" (ten Have, 1976, p. 2) are not readily available. Burrell has a notion of church as a hegemonic institution, whose teachings totally governed lives. However, there are examples of religious movements which were not dominated by the Church. The beguines were a women's movement, not an appendage to a movement which owed its impetus, direction, and support to men. It had no definite Rule, as did the Franciscans and

the Benedictines, and sought no authorisation from the Pope. Its adherents continued their ordinary work in the world. They were supported by, but not part of, the Franciscan communities. The women suffered at the hands of the established church, were persecuted as suspected heretics and eventually closed down (Southern, 1976). The impact of other medieval Orders such as the Benedictines, the Cistercians and the Dominicans have not been considered. These and other stories are amongst thousands which are not being noticed, nor sought, by Burrell. Burrell (1987, p. 93) claimed that from his "little historical documentation" and his great speculation it was possible to see clearly where the Church spent much of its time and effort. The view is not as clear as Burrell claims!

Burrell defined monasteries and the wider society in terms of the dominant paradigm, Church. What did people think, and how much were they ruled by the teachings of the church? Christian society in the main ignored the teachings of the Church (Boswell, 1980, p.163). The Church set in place mechanisms for human frailty to be accepted and forgiven: a system of indulgences; confession and absolution; papal power to commute vows and grant dispensations (Southern, 1976). The complex and changing world of the Middle Ages cannot be explained by an all-embracing theory of sexual repression and domination by the Catholic Church. Every monk, every citizen did not experience the power of Church in the same way. There are a multitude of meanings in the texts. Burrell has failed to provide appropriate texts and, from the few that were cited, only one meaning was constructed. Burrell has presented "issues and agents" too narrowly. His view does not accord with other views. He should be closely questioned over his use of historical documentation.

### **Letting Facts Get in the Way of a Good Story**

There are four statements on which particular attention needs to be focussed. The validity of these statements is crucial to Burrell's argument that accounting, as influenced by a sexually repressive monastic life, was part of a movement towards desexualisation (1987, p. 93). The statements are 1) Catholic teaching on sexuality as "bestial" ( Burrell, 1987, p. 92), 2) the reference to Robert Grosseteste, Bishop of Lincoln ( Burrell, 1987, p. 93), 3) the reference to the militarisation of monks ( Burrell, 1987, p. 93), and 4) a misquote from St Benedict ( Burrell (1987, p.93). Detailed criticism of particular sections of Burrell's article is necessary (and pedantic) because he believed his evidence made it "clear that the medieval Catholic Church spent much time and effort in eradicating sexuality from within its confines and institutions" ( 1987, p. 93). This is simply not true.

1. St Thomas Aquinas used "bestiality" in three distinct senses but did not define or distinguish them explicitly. In some contexts the word was used to describe base or primitive behaviour; in other places it referred to human intercourse with animals and also copulation between animals (St Thomas Aquinas in Boswell, 1980, p. 323). Later writers referred to homosexual behaviour as "bestial" ( Giles of Rome in Boswell, 1980, p. 137). Burrell lacks any sources in his reference to "bestiality", and there are doubts as to whether he can conclude that the Church's teaching was that [ human sexuality is] "best seen as inhuman and bestial in all mature right-thinking adults" ( 1987, p. 92).

2. Robert Grosseteste was the greatest champion of the Franciscans in English public life (Southern, 1976, p.320), and a translator (Copleston, 1972, p.154). The church was in danger of loosing the valuable works of the Greek philosophers and Grosseteste translated many works from Greek to Latin. Grosseteste strongly influenced Roger Bacon and was admired by Bacon for his insistence on the use of mathematics in physics, his emphasis on empirical observation and testing and also for speculations about the nature of light ( Copleston 1972, p.171). Grosseteste urged monks to copy the texts so that they could be preserved and distributed, and so monks could earn a living. He was unhappy that many monks were begging, and spoke strongly against it (Southern, 1976, p.346). The reference to "frightful excesses" (Burrell, 1987, p. 93), which is linked to Grosseteste and the thirteenth century, is in fact a quote from St. Peter Damiani (d.1072) who had reported to Leo LX (1048-54) concerning "frightful excesses epidemically prevalent among the cloistered crowds of men" (Cleugh, 1963, p.87). A reading of Cleugh (1963, p.95) will not reveal that Grosseteste ordered nuns to sleep with young monks the night before they took their final vows (Burrell, 1987, p. 93). Cleugh (1963, p.95) did state that Grosseteste felt obliged to 'test the virtue of nuns' with his own hands, but there is no reference to what this meant and no original source cited, by Cleugh or by Burrell, for this assertion.

3. Is the reference to the Knights Templar, the Knights Hospitaller or the Teutonic Knights? During his pontificate (1073-85), Gregory VII was under threat both internally and externally. He asserted his papal powers over the Germanic-Romanic tribes, the feudal bishops and local kings, and princes. He fought with Henry IV. Gregory VII made claims about his authority which far surpassed anything which had been said before (Tillich, 1968, p. 152). He needed military monks for armies which defended these claims. Whether this was a plot to suppress the heterosexuality of monks is conjectural, but Burrell offers no evidence to substantiate his claim.

4. Burrell noted that the Rule of St Benedict was "idleness is the enemy of the mind" ( 1987, p. 93). The Rule is in fact "idleness is the enemy of the soul; therefore at definite times of the day brethren should be engaged on manual work and at other times on the reading of sacred texts" (quoted in Southern, 1976, p.346). The emphasis is on manual work because many of the friars had fled from manual work and taken up a life of begging, which is the antithesis of work. Besides, mind and soul are significantly different, and Burrell's use of "mind" appears to be deliberate, because he was suggesting that the monks were spending their idle time in unchaste thoughts. His argument went on to suggest that copying of texts was meant to fill the thoughts and thus prevent lustful daydreaming. The possibility that copying of texts just might have had economic consequences is an equally valid explanation of behaviour <sup>3</sup>.

### **"The Civilizing Process" and its Relationship to Accounting**

After leaving Pacioli and the Catholic Church, Burrell's argument travels through the philosophical terrain of Marx, Foucault, Freud, and Lacan. Believing that he has linked accounting and desexualisation, Burrell ( 1987, p. 93) moves his argument towards "personification of accounts", and "the civilising process". For the latter he relies on the work of Elias (1978). The focus of Elias' book was two treatises by Erasmus of Rotterdam, *Colloquies* written in 1522, and *De civilitate morum puerilium* (On civility in children) written in 1530 and distributed in more than one hundred and thirty editions, thirteen as late as the eighteenth century <sup>4</sup>. Erasmus argued that bodily carriage, gestures, dress, and facial expressions, this "outward" behaviour, is the expression of the inner. Both treatises described table manners, sexual mores and questioned the process whereby people became civilised. According to Elias, Erasmus was a humanist who was representative of a movement which sought to release Latin language from its confinements within the ecclesiastical tradition and sphere, and make it a secular language, at least of the upper secular class. What he wrote represented an ideal whose attainment was anticipated in the future.

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<sup>3</sup> Southern (1976, pp. 349-350) described how monks in Holland and North Germany earned their living by copying books.

<sup>4</sup> *Colloquies* was written for Erasmus' six or eight year old godson, the son of his publisher. It presents dialogues of a young man wooing a girl, a woman complaining about the bad behaviour of his husband and, a conversation between a young man and a prostitute. *De civilitate morum puerilium* is about the behaviour of people in society - above all, but not solely, "outward bodily propriety". It is dedicated to a noble boy, a prince's son, and written for the instruction of boys.

If Erasmus provided another story about the times of Pacioli, a story of a society where the bedroom was not "privatized and separated from the rest of social life" (Elias, 1978, p.163) then that story is the description of a society unconcerned about sexual expression and bodily functions. The fact that accounting was articulated and practised in a monastery is only part of its development. It also was developed and practised in sixteenth century society, which in the early part of the century, was neither repressive nor repressed, if the writings of Erasmus mirror that society! Burrell has drawn together disparate sentences from a text which is a "sociogenetic" and "psychogenetic" (Elias, 1978) investigation of the concepts of civilisation and culture. For Burrell, civilisation and culture presuppose self-discipline, self-awareness and self control and he related these concepts of "person" to the personification of accounts as witnessed in double-entry bookkeeping (1987, p. 93). The establishment of this relationship was necessary for Burrell to continue his argument which links the "civilizing process" (suppressed sexuality) with mirror imaging in bookkeeping with "the mirror stage" of human development. The final leap of faith is from sexual repression in the "mirror stage" back to double-entry bookkeeping which is sexually repressive.

The crucial connection between double-entry bookkeeping and sexual repression is "the civilizing process". Both Elias and Lacan use a major theory of Freud: the pleasure principle (Freud, 1923; 1930). A brief discussion of this theory is needed in order to further criticise Burrell's reliance on Freudian analysis. Freud defined sexuality as life energy, which finds its best expression in male sexuality. This has, of course, been rejected by feminists who, notwithstanding their hypocrisy, still rely on Freud's theory to analyse society in general and accounting in particular! Freud did not limit his concept of sexuality to sexual intercourse as did Burrell (1987, p. 91). Freud postured the creation of an ego through the oedipal complex and argued that the oedipal complex was necessary for good repression of sexuality. Because the sex drive was such a powerful life force, there would be no energy for higher activities if it were unconstrained. Therefore if this libidinous life energy were sublimated in a positive way, then that energy would be available for higher activities. The good suppression of sexuality, the re-channelling of energy into other activities, is part of "the civilizing process". The restraint and constraint should be good, not bad, according to Freud. If repression is bad then neuroses develop and aberrant behaviour patterns develop.

What has this to do with Burrell's argument? It has been included to illustrate the questionable use of theory by researchers who confuse terms, arguments, and contexts. Burrell's argument depends on the definition of sexuality. To make valid use of the writings of Elias and Lacan (who depend on the theories of Freud) there must be commonality of

definition. To make his argument work Burrell defines sexuality as "sexual intercourse ... which assumes a homogeneity of sexuality" and parallels it with accounting as a "homogeneous social phenomenon" ( 1987, p. 91). He then ignores his own definition and uses a narrow array of secondary sources which describe sexuality as "the range of human emotion and activity".

## Conclusion

The purpose of this paper has been to question Burrell's assertions concerning "the role of the monastery as a source of inspiration for accounting practices"; his claim that "undoubtedly the monastery was a key focus of attention for Pacioli"; and his conclusion that " it is clear to see that the medieval Catholic Church spent much time and effort in eradicating sexuality from within the confines of its institutions". The evidence presented by Burrell is not capable of supporting these assertions. "So far, so good" (Burrell, 1987, p. 93) is not a declaration which many historians would readily utter. Burrell's arguments were deficient because, in attempting to undertake an historical study of the development of accounting, he was not concerned with the validity of his description of Pacioli and the medieval Church as "agents" and sexuality as "issue" (Burchell *et al.*, 1980). He overlooked a wide range of views from church and accounting historians and uncritically accepted the dominant paradigm of a sexually repressive Church without explaining its authority over monks .

The views presented here are in conflict with Burrell's thesis. He ascribes to Pacioli's *Suma* " a textual articulation of a civilizing process in which individuality and desexualisation were key components - whether Pacioli was aware of them or not" ( Burrell, 1987, p. 94). This paper argues that while other meanings are interesting to debate they are too speculative to link Pacioli's *Suma* to the suppression of sexuality in the accounting field. Perhaps too much reliance is being placed on Burrell's paper <sup>5</sup> and further critical analysis should be undertaken before it continues to influence the development of feminist accounting theory.

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<sup>5</sup> As indicated in the introduction, seven articles published in *Accounting, Organizations and Society*, *Accounting, Auditing & Accountability Journal* and *Critical Perspectives on Accounting* cited Burrell's paper and uncritically accepted the validity of the arguments.

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