Jubilee Law: perspectives from a theocracy

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Jubilee Law: Perspectives from a Theocracy

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Jubilee Law: Perspectives from a Theocracy

Abstract

In the Biblical Old Testament there is a religious framework, Jubilee Law, which provides a mandated procedure for dealing with the indebted Hebrew and his property. Emerging from Mosaic Law, this framework is based on alternative perspectives of property and ownership and societal economic relationships. As such, the Jubilee Law, can provide insights for accounting in a social and political context in the current global arena, especially the debt crisis of poor countries. Accounting discourse focuses on economic relations. A theological perspective, grounded in laws to protect the economically vulnerable, provides a critique from a moral accountability and has been used by activist groups to challenge and critique extant economic practices and provide an ethical framework for mandating social justice.
Introduction

The advent of alternate methodologies for research in accounting has provided the literature with diverse perspectives. Theological insights on practices in accounting and accountability have provided alternative viewpoints on accounting in a social, historical and organisational context. From a Christian theological perspective research has demonstrated, among others, the relationships between hierarchical forms of organisations and accountability (Quattrone, 2004), the role of the sacred and secular divide in organisational decision-making (Booth, 1991; Irvine, 2005; Lightbody, 2003; Laughlin, 1998) and the emancipatory potential of accounting (Gallhofer & Haslam, 2004). Although there has been engagement with text by activist groups, research into the use of biblical text or traditions to provide insight into the broader picture of accounting in society is limited. Two examples of activist campaigns using biblical text as a prophetic voice include, the ‘Micah Challenge’ raising awareness of the Millennium Development Goals and Jubilee2000 calling for debt cancellation in poor nations. Jubilee2000 and subsequent campaigns have used the Jubilee text from Leviticus 25, the third book of the Christian bible and Jewish Pentateuch, which outlines the law for the redemption of land and debts in ancient Hebrew society. This Jubilee Law, given to Moses and Aaron at Sinai, presents the framework for an economic order that is religiously grounded. The Hebrews are to live in a theocracy where God is their leader and they are His people. The priests and Levites provide an intermediary role according to the rules and laws described in the third book of the Old Testament, Leviticus. Within scholarly theological debate there is disagreement concerning many aspects of the Jubilee text. The most prominent being the authorship, date of authorship and concern over whether the laws of Jubilee were ever practiced.
The method of biblical exposition is important for the ability of a theological perspective to inform contemporary accounting practice in a socio-political context. From a historico-critical perspective the Jubilee text itself may not provide the tools for insight or reflection on current practice. This method seeks answers “behind the text” and asks conservative questions such as, did the Jubilee actually happen? An alternate hermeneutic, rhetorical criticism, accepts the text as it stands (Brueggemann, 1993), and seeks to use the notions of sabbath and Jubilee to provide a critique of the current oppressive aspects of the globalising economy (Lowery, 2000). Rhetorical criticism is a method that insists ‘how’ what is said is crucial and definitive for ‘what’ is said (Brueggemann, 1993).

A theological perspective on accountability also provides an ethical framework to answer the questions of who and why one is to give account. The Jubilee debt campaigners were successful in using the text of Leviticus to reframe the economic debate surrounding Third World Debt to an issue of social justice. By presenting a discourse of social solidarity and economic readjustment through laws for dealing with the indebted Hebrew, the biblical Jubilee challenges the current notions of private property and capitalism that underpin global financial institutions and market-based solutions. A neoliberal economic solution which constitutes extant accounting practice and is reinforced by accounting techniques.

The paper initially explores the Jubilee Law focusing on aspects of the sabbath and Jubilee as it understood in contemporary theological debate. The themes of economic restoration and the relevance of an ancient religious system of economic readjustment
in a global context are considered with emphasis on accounting in the broader socio-political realm. The potential of theological insights on socio-economic challenges conclude the paper.

**Jubilee Law**

*Count off seven sabbaths of years – seven times seven years – so that the seven Sabbaths of years amount to a period of forty-nine years. Then have the trumpet sounded everywhere on the tenth day of the seventh month: on the Day of Atonement sound the trumpet throughout your land. Consecrate the fiftieth year and proclaim liberty throughout the land to all its inhabitants. It shall be a Jubilee for you; each one of you is to return to his family property and each to his own clan (Leviticus 25:8-10)*

The ultimate goal of the Jubilee is embodied in the word liberty. It implies the potential for oppression and explicates the structural economic readjustment required for liberation. The word Jubilee comes from the original word ‘yobel’. It either refers to the trumpet made from a ram’s horn (Tenney, 1976; Douglas; 1962) or, according to a compelling argument by Levitical scholars (Bonar, 1966, p.449), means to “restore or bring back”. In the year of Jubilee, two important socio-economic restorations occur. First, Hebrew property is returned to its original owner and second, debt is remitted and those enslaved for debt, released. The release from debt is in essence a bankruptcy law (North, 1954) providing the rules for discharging the debtor within a framework of non-oppression (Gerstenberger, 1993).

The author of the book of Leviticus and the time writing is unknown, but the content is clearly directed toward Moses and his brother Aaron (Douglas, 1962). The Levites³, as the priestly tribe, where given the role of intermediaries between God and his
people and hence the name Leviticus is given for this book of ritual law. It is commonly held that Leviticus is retrospective and probably written by the priestly class in the post-exilic period to re-establish and preserve the ancient traditions threatened by Babylonian conquest; for the sake of the Israelite community and to promote some or the priestly interests (Fager, 1993).

Whether the Jubilee was practised has been the focus of many theological scholarly debates. Given that the Jubilee tradition is an attempt to modify an “economic praxis that was leading to progressive economic deterioration of significant portions of the population” (Gerstenberger, 1993, p. 398), there is support for the concrete existence of a notion of Jubilee and release. However, the sociological changes and the growth of cities during the monarchical periods in the Old Testament had resulted in a landed aristocracy developing (Mircea, 1984). And with the increasing sophistication from simple agriculture, the Jubilee would have been more difficult to enforce, especially in the post-exilic period. The reality of usury and profiteering could have made redemption almost impossible (Tenney, 1976). As an example, a system known as the “prosoboul”, present in the time of Jesus Christ, provided a means of frustrating debts which a sabbatical year would normally have cancelled. A creditor was able to transfer the right to recover a debt to the court and subsequently frustrate the Jubilee (Yoder, 1972).

The Jubilee was perhaps only a ‘once-off’ occurrence (North, 1954) or simply an eschatological or utopian analogy. The importance of the Jubilee, however, lies not in the practice but the intention and framework in which it was proposed,

The biblical sabbath and Jubilee traditions provide a lens by which to focus theological reflection on the spiritual,
ecological and economic challenges that face us in this era of
globalizing economy (Lowery, 2000, p. 3).

Life under the covenant and living in a theocracy meant that, like today, people where
subject to many regulations and provisions (Douglas, 1962). The Hebrews⁴, for four
centuries, had been slaves in Egypt until God, through Moses, liberated them and
promises a better life in Canaan. At their residence in Sinai, God presents Moses and
Aaron with the laws and rituals concerning sacrifice, festivals and ceremonies that
they are to follow and continue to observe when they enter the land that God has
promised. Ancestral plots of land were allotted at this time and the transference of that
property was mandated through male intergenerational inheritance only (Lowery,
2000; Mircea, 1987). The economic system was one of family land ownership and
simple agriculture. An agricultural system basically unchanged throughout the Old
Testament consisting of clusters of households around a clan village (Lowery, 2000).

The long-term intergenerational land tenure policy for Israel was influenced by the
Near East. In the neighbouring nations of Egypt and Babylon, latifundism had
produced large landholdings and a socio-economic system that produced a poor non-
landholding class forced to work as labourers (North, 1954; Fager, 1993) and was
perceived as a potential cause of political revolution (Tenney, 1976). In contrast, the
Jubilee Law presents socio-economic power relations in a religious frame of
reference. God is the recognised owner of the land rather than ownership by a
sovereign ruler, as was the case in Egypt (Bonar, 1966). The land, for the Hebrew,
was divided amongst the family groups, except for the Levites who were non land-
holding Israelites supported by tithes. To protect the security of a property owning
agricultural community the family had a strong responsibility to assist their clan. A
clan typically shared common ancestry and also shared participation in terms of labour, support during crop failure and defence (Lowery, 2000). However, in times of economic hardship Hebrew landowners may be forced to repay loans by “selling” their land and working as a labourer or “live-gage” (North, 1954, p. 2). And in some cases they may be forced to work elsewhere as a slave/serf.

The instructions regarding the year of Jubilee follow the sabbath laws in Leviticus. Every seven years is a fallow year for the land and the inhabitants are only to reap that which is produced by the land naturally. After seven times seven years on the eve of the Day of Atonement a trumpet is sounded to mark the Jubilee year. The sabbath, was a year of rest for the land and the Jubilee law extended this notion of rest to economic and social redemption. After seven times seven years, a ‘super’ sabbath was declared which presents a framework for dealing with the indebted or bankrupt Hebrew and his property. A theologically contentious issue surrounding the Jubilee is whether the imperative refers to the forty-ninth year as a kind of ‘super sabbath’ or the fiftieth year which would require two consecutive fallow years. The Day of Atonement falls on the tenth day of the seventh month in the Jewish calendar and occurs in spring in the northern hemisphere. Assuming that there is no planting or harvesting during the sabbath periods, a two year fallow would put a considerable strain on an agrarian community and would have been akin to agricultural suicide (Lowery, 2000; North, 1954). Therefore, if practiced, the Jubilee is likely to have occurred after a forty-nine year period (North, 1954).

The notion that the land belongs to God and the Hebrews are his servants underpins the law of Jubilee and the rationality of stewardship in a theocracy. The land is mine
and you are but aliens and tenants (Leviticus 25:23). This stewardship is not concerned with property ownership per se, but about a system of property ownership exercising a right responsibility in a biblical sense (Hay, 1989). Societal beliefs shape and define the character and provide the structure of the framework in which meanings of justice and liberty arise (Meeks, 1989). Therefore, property is not a commodity to be bought and sold, nor is stewardship confined to the narrow principal–agent accountability defined in capitalist market economies. The biblical economy, oikonomia, is broader and refers to “law or management of the household” (Meeks, 1989, p.3). Household being the locus of economy and human livelihood connected with the necessities of life. In this context, oikonomia protests conditions of economic inequality and celebrates a divine cosmic order based on natural abundance and social solidarity (Lowery, 2000). Within the Jubilee Law, therefore, different treatments are mandated for the various situations of indebtedness outlined below.

Property

In this Year of Jubilee everyone is to return to his own property (Leviticus 25:13)

The notion of private property is not rejected in the bible. In fact the bible takes for granted many types of economic regimes as being acceptable (Hay, 1989). The judgement of the effectiveness of these systems rests on whether there is access to exercise stewardship in the biblical sense. This stewardship rests on a recognition of God’s sovereignty and ultimate ownership of His created order. Not as a master and slave with the accompanying exploitation and domination but a relationship more akin to parent and child emphasising solidarity, union and reconciliation (Gibellini, 1975). Economic inequality is recognised explicitly in the harvest laws for wage labourers and the poor and implicitly in the Jubilee. In particular widows, fatherless
children and resident aliens are recognised vulnerable groups and have a moral claim on the wealthy, legislated through such laws as gleaning (Lowery, 2000). A landowning Hebrew, falling on hard times, may find himself in a situation where a creditor takes over his land to fulfil the debtor’s obligation, or he ‘sells’ his land to a countryman until the year of Jubilee. From the buyer’s perspective the price is calculated according to the number of years since the Jubilee and the seller is to calculate the price according to the number of years left for harvesting crops (Leviticus 25:15).

*When the years are many you are to increase the price, and when the years are few, you are to decrease the price, because what he is really selling you is the number of crops (Leviticus 25:16)*

In essence, the buyer of the land is virtually taking leasehold. There is no cancelling of debt *per se* in these situations since all debts have been paid off “by design” (Kawashima, 2003, p. 388). In other words the ‘value’ is based on future economic benefits or cash flows, ‘years of fruit’, with a discount rate of zero. To illustrate, the original owner had three options for redeeming their land:

1. The responsibility for the land was strongly anchored in the family or clan. Kinsmen had a duty to prevent another clan member from becoming insolvent and thus relinquishing the use of their land (Gerstenberger, 1993). However, if this did occur, the family still had the responsibility to redeem the land if possible before the Jubilee year. The release price in this case is determined by refunding the balance from the original sale less the amount of years use from the land since that sale.

2. The original landowner may for some reason prosper, although this was unlikely if he worked as a hired labourer (Gerstenberger, 1993). In this case he
could redeem the land himself by paying the price as calculated above. The closer to the Jubilee year the less that price would be. Similarly, the sale price to the creditor, in terms of debt repayment, is based on the number of years since the Jubilee.

3. Wait until the year of Jubilee and redeem the land without ‘cost’. Since the creditor has had the benefit of the land, the debtor is required to pay nothing. This also applies to the family of the debtor who can redeem the land if the debtor cannot. The automatic amortisation of debt in this case is akin to leasing rather than a sale (Kawashima, 2003).

House in the City

\[ \text{If a man sells a house in a walled city, he retains the right of redemption a full year after its sale (Leviticus:25:29)} \]

The property redemption rules of the Jubilee also extend to housing. However, there is a clear distinction between urban houses and ‘unwalled’ or rural property. Unless it is a Levites house in a Levitical town, there is only a one year period in which to redeem the urban house in a walled city. The Levites’ houses and the rural house were subject to the Law of Jubilee and the same rights of redemption as property. Clearly, there is a distinction here between urban existence and rural life. Private ownership and inheritance are given to the urban creditor in the case of housing. The theologically grounded rule regarding ownership, the land must not be sold permanently because the land is mine (Leviticus:25:23), could be interpreted as superseded in this case (Gerstenberger, 1993). An alternative explanation is that houses, as a human invention, cannot be restored unchanged (Bonar, 1966). Also, the writing of the Levitical text is retrospective. In the post-exilic period, Hebrews
returning from Babylon would have faced an Israel very different from the original promised land. Those returning would require Persian supported repatriation laws to justify their claim on the land and houses they had left behind (Lowery, 2000).

Release from slavery

If one of your countrymen becomes poor among you and sells himself to you, do not make him work as a slave... he is to work for you until the year of Jubilee. Then he and his children are to be released, and he will go back to his own clan and to the property of his forefathers (Leviticus 25:39-41).

The first thing to note regarding the release from bondage is that Leviticus makes a distinction between the debt-slave, a Hebrew who loses his land and becomes a labourer, and the war-captive. The former is one step further beyond the surrender of property (Gerstenberger, 1993). In the case of the debt-slave, the family or clan has an obligation to free their kin by paying a price equal to the productivity of the labourer for the years left to the Jubilee. If this is not the case then the Hebrew will be freed in the year of Jubilee. The law could be frustrated if those Hebrews in debt bondage where not free to ultimately redeem their property (Tenney, 1976).

The calculation of the sale/buy price as the fruits of harvest or the fruits of labour, highlights another important Levitical law relating to usury. Do not take interest of any kind from him, but fear your God, so that your countrymen may continue to live among you (Leviticus:25:36). ‘Of any kind’ refers to a discount rate in the calculation of the price of redemption. Future yield and labour have no explicit discount rate and hence no implicit interest. Although there is much theological debate, especially in Christian circles regarding the meaning and application of usury, the effect on
intergenerational equity is highlighted in Leviticus (25:36) - *that your countrymen may continue to live with you*. This notion of usury is explicitly bound in an exploitation that the Jubilee Law seeks to redress. Jubilee yield is based on simple interest in nature while economic interest is based on a compounding rate resulting in the progressive destruction of nature and “theft of the children’s future” (Visser and Macintosh, 1998, p. 186). The contemporary manifestation of usury in the global arena is currently played out in the Third World Debt Crisis where debtor nations are held as economic slaves to rich creditor nations by intractable debt. The payment of interest on loans subordinates the delivery of some of the basic needs, especially in the area of health and education. Structural adjustment programs imposed by IFI’s reorient economies and the levels of debt payments severely constrain government budgets in some of the poorest economies.

**Discussion**

The relevance of a law for ancient Israel to the contemporary world depends to a large extent on the theological perspective in which it is read. The historico-critical method of biblical interpretation treats events as unambiguous and discernable – “an epistemology of the human knower as an unencumbered objective interpreter who was understood to be non-partisan and involved reader of the data” (Brueggemann, 1997, p. 13). This method focuses on questions such as “did it actually happen” and, although important in some circumstances, serves to hinder the actual expression of the text. Alternatively, a rhetorical critical method focuses on how what is said is “crucial and definitive for what is said” (Brueggemann, 1997, p. 54). As a stand alone text, the Law of Jubilee became the foundation for a global movement for cancelling Third World Debt in the millennial Jubilee in 2000. By focussing on the “little text”
for the sake of its own claim, the transformative capacity of biblical text can be realized (Brueggemann, 1993, p. 58). It would be impossible to impose a law relating to a subsistence agrarian economy to a world of vastly disparate economies, therefore, the potential of the radical notion of a Jubilee is its ability to provide a critique of oppressive consequences (Lowery, 2000). This involves an alternate ontological position that repudiates the dualistic metaphor of a sacred and secular realm. A position which has served to constrain theological insight in the areas of social action and the reflection on social structures and institutions (Kinsler, 1999; Moerman, 2004). The transformative capacity of theological insight requires praxis as the foundation of theory where the context is the epistemic community whose freedom is challenged. The religious community of Leviticus 25 wanted to exert its influence on the economic community with an attempt “to shape secular reality through faith” (Gerstenberger, 1993, p.396).

Land tenure and the biblical Jubilee have three levels of meaning; objective, expressive and documentary (Mannheim in Fager, 1993). The objective meaning is that which deals with raw sociological data. In this case the position of the farmer, living on the edge of economic existence with few liquid reserves but an asset (land) that could be used as debt collateral. The Jubilee presents a competing system, opposed to debt and accumulation of land, built on a Mosaic tradition of liberation, diffusion of power and a covenantal model of respect for the poor and restraint of the rich. An ideological alternative emphasises communal solidarity in the prohibition on usury and also the obligation of family redemption. Land is not a commodity as it cannot be bought and sold in the normal sense. Neither are people and their labour to be treated as a commodity (Lowery, 2000). Interestingly, generally accepted
accounting principles relating to land and depreciation are underpinned by the basic rationale that land is not subject to decay. The land and its people are partners not objects and are productive for society not just a privileged group of human capital providers but a divine creator. As such, a steward has a moral accountability and ethical imperative to society as well as responsibility to account to shareholders. The ethical imperative exists to answer those questions of who and why to account in areas beyond the financial realm of principal-agent accountability. The notions of the sabbath and Jubilee re-establish the value of creation and reject “an overly anthropocentric view of the world” (Lowery, 2000, p.61). The social and environment accounting project (Gray et al, 2002) can also benefit from the inherent rights of creation view supported by the Jubilee tradition.

Since the Jubilee was arguably difficult to administer and perhaps economically disastrous (North, 1954), the expressive meaning or intent of the actors involved in the social phenomenon also provides insights (Fager, 1993). The expressive meaning is often found within the form of the phenomena. In the case of Jubilee law, the form is legal material – “civil law given theological warrants” (Fager, 1993, p. 104). Since the Jubilee deals with the issues of debt and usury, the law is fundamentally concerned with the debtor-creditor relationship. Debt is not prohibited, the overriding provision is to protect the poor and prevent perpetual destitution and dependence if the debt became a profit-making enterprise. This is not the individualistic and optimistic argument that a brother will surely treat another brother as an equal. Rather the view is realistic and institutional. Wherever human beings are subject to other human beings for better or worse (even if they are ‘brothers’), one will encounter “harsh rule”, that is, an abuse of a superior position and power. This insight has
penetrated deep into Jewish, Christian and Marxist social theory (Gerstenberger, 1993, p. 397)

At a deeper level than objective or expressive meaning, the documentary meaning explores the issue of the subject matter selected and represented (Fager, 1993). The Jubilee attempts to place a utopia within the boundaries of the reality of latifundism and debt dependency. Fager (1993) comprehends rich meaning of text to yield deeper meanings – community’s moral imperative toward its economically vulnerable members. The Jubilee is a time for distributive justice (Brueggemann, 1997) and freedom from absolute tyranny of economic interests - the “resolve against a status quo of continued oppression and exploitation of people and creation” (Ucko, 1997, p. 1).

Leviticus 25 provides a vision of social justice where the maintenance of community and protection of dignity are more important than economic transactions (Brueggemann, 1997). The radical social practice of periodic debt remission provides a counter-argument to the ‘commonsense’ presumption that debts must be paid. A premise that is reinforced in a market economy based on property rights and the primacy of the shareholder. Those who challenge capitalism and market discourses find an alternate language and practice in the Jubilee ideal (Myers, 1998). One that challenges the supremacy of an economic system that subordinates welfare to the financial relationship through a narrowly defined principal-agent accountability. In the case of the Jubilee debt campaign this alternate discourse mediated the fiscal crisis of least developed nations from an exclusively economic issue to an issue social justice by highlighting the “public face of debt” (Yanacopulas, 2004, p.718). This
critique altered public perceptions by invoking the radical Jubilee framework and proclaiming liberty from the oppression and imposing domination of wealthy nations over poorer nations through intractable debt.

Sociological and historical data also set a context for ethical teaching the moral world-view on which the Jubilee alternative is based (Fager, 1993). The three chief problems attacked by the law are slavery, property-ownership and bankruptcy (North, 1954, p. 135). People create society which, through subjective consciousness, is considered to be an objective reality which in turns moulds society. Accounting technologies affect the type of world in which we live by its particular "discursive representations and vocabularies linked to calculative technology" (Miller, 1994, p. 3). The abstractions of economic theories, especially those connected with development, are operationalised through such accounting technologies and provide market rationality with moral legitimacy. The debtor and the creditor, those who must pay regardless of history or circumstance, are given meaning and a defined relationship. From a political economy perspective, power is exercised through the mechanism of accounting systems and furthers the particular interests (Miller, 1993). Accounting discourse, by focusing on the economic, successfully objectifies the human face of debt. Debt, as commonly framed in accounting discourse, presupposes an obligation on the debtor to the creditor. It also assumes and reinforces through the accounting equation, a claim on the assets of an entity.

At a global level, international financial institutions (IFI) have been criticised for the harsh and unjust conditionalities placed on the poorest nations. In response the Jubilee Act (H.R. 4511) "to provide for the cancellation of debts owed to the International
Monetary Fund by poor countries, and for other purposes” was introduced into the U.S Congress in 2004. The recent promises of the G8 countries in their meetings in St Andrews, Scotland, have also highlighted the crisis facing many global populations with a debt burden which subordinates social welfare. For the mediating role of accounting in global antagonistic relationships Everett (2003) argues for research spaces that might include such questions as,

[w]hy are IGO’s (e.g., IMF, World Bank, WTO) not held accountable for contributing to the problem of export dependency and debt trap, and thus global poverty? How might financial and management accounting and auditing help make IGO’s more accountable for this problem? (Everett, 2003, p.412)

Research of this kind would involve the global sphere of relationships and the mediation of relationships between different principals and agents. It would also involve the question of accountability from a different episteme, the debtor.

**Conclusion**

Jubilee Law provides a theological lens to view economic justice, oppression and liberation in a globalised economy where social power and social leverage make the strong and the weak “hold each other in hock by money and influence” (Brueggemann, 1993, p.78). Societies give certain epistemological and ontological answers for the organisation and frameworks of their economy. The Jubilee is an ancient structure for dealing with an agrarian economy subjected to the potential of oppressive structures of debt repayment. The responsibility for continuing community is with the creditor who is mandated to ensure *oikonomia* through periodic laws of
structural readjustment. The steward is the creditor—the one outside the household—and is accountable to the indebted.

The dualism inherent in some theological perspectives is absent in a Hebrew community where economy and God are intertwined. From the perspective of the faithful Hebrew, liberty or emancipation comes from institutions inseparable from their theology. This rationality of accountability and ownership is fundamental and is the potential of the message of the Jubilee for contemporary society. The power of the ancient law is in its ability to provide a rationale and an ethical imperative for the need to emancipate the economically vulnerable from oppressive situations. Just as the values inscribed in Jubilee Law shape and are shaped by economic practices, so do the values of market economics shape accounting discourse which is reified and subsequently informs extant economic practice. Accounting discourse objectifies relationships, nature and creation by the reduction of these social phenomena to a numerical value. The subjectivities and power asymmetry of the debt crisis are effectively silenced. The Jubilee campaign, based on biblical discourse, reframed the economic debtor/creditor relationship into an issue of social justice by questioning accountability mechanisms and the rights embodied in extant economic frameworks.

The message is a vision against reason, a vision that can so easily be “discarded immediately with the help of the abacus or the calculator” (Ucko, 1997, p.14).

1 The Old Testament property laws relate to the male as the head of the household. Land tenure was based on a patriarchal system of property ownership.
2 What does the Lord require of you but to do justice, to love kindness, and to walk humbly with your God (Micah 6:8)
3 There is disagreement among scholars over the role of the Levites as the priestly class or performing an auxiliary function to the priests from the sons of Aaron.
4 The term Hebrew is both an ethnic term and a term to designate a person of an inferior socio-economic class that is suited to slavery (Lowery, 2000)
5 The Israelite, instead of signing a mortgage on his property, farmed the property himself to gradually work off the indebtedness (North, 1954)
Lowery (2000) believes the historical picture is more complicated and the seven year debt release preceded the seventh day sabbath. He also contends that the pre and post exile sabbath texts may not have a single meaning and are therefore difficult to compare.

Forty eight dwelling places throughout Israel from the individual tribal areas of which six were cities of asylum set aside for blood avengers in flight (Gerstenberger, 1993, p. 385)

According to Berger and Luckman (in Fager, 1993, p.54) if “a particular definition of reality is related to a power interest, that definition is called an ‘ideology’.”

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Lee Moerman

From: Jessica Hyslop [j.hyslop@muprivate.edu.au]
Sent: Monday, August 22, 2005 10:52 AM
To: Jessica Hyslop
Subject: The fourth Accounting History International Conference, Braga, Portugal, 7-9 September 2005.

Dear Colleagues,

Papers accepted for presentation in parallel sessions at the 4AHIC were subject to double blind review and, therefore, meet the requirements set in some countries, such as Australia, for recognition as refereed conference papers, providing they are published, of course, on the conference web site or in another suitable form.

This is a general call to all authors who do NOT wish for their papers to appear on the conference web site. All authors who do not desire for their papers to be published in this way are kindly requested to advise Jessica Hyslop of this requirement (4ahic@muprivate.edu.au). Any authors who may have already provided some advice to this effect are kindly requested to reconfirm their requirements. Otherwise, papers will appear on the conference web site following their presentation at the conference itself.

All authors are kindly requested to bring along 25 copies of their papers to Braga for members of the session audience. These papers should be printed using single spacing and be double-sided.

Many thanks in anticipation.

See you soon in Braga!

Best wishes.

Garry

Garry Carnegie
Editor, Accounting History

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