Accounting and *Raison d'État* in the Grand Duchy of Tuscany: Reopening the University of Pisa (1543-1609)

Abstract

The University of Pisa in the 16th and early 17th centuries was essential to the governmental plan of the Grand Dukes of Tuscany to strengthen their State. Consistent with the rationality of Foucault's concept of *raison d'État*, the Grand Dukes sought to constantly mould the conduct of students and professors through a multitude of interventions. These often contradicted the law in the form of the Statute under which the University was reopened that promised to protect the freedom and independence of students and professors. Detailed control by the Grand Dukes was enabled by an extensive use of written information, most notably in the form of accounting reports, which made it possible for the rulers to govern the University in a detailed and thorough way.

Keywords: *Raison d'État*, Foucault, Accounting, Power

Accounting and *Raison d'État* in the
Grand Duchy of Tuscany:
Reopening the University of Pisa (1543-1609)

Introduction

The production and transmission of knowledge by education systems can shape understandings of reality and influence the allocation of status and privilege in modern society (Swartz, 1997). In this process, the importance of the university especially has been highlighted as the means to prepare graduates for future leadership roles in government and the economy. Universities can also translate the priorities of the State and of dominant elites into approved bodies of knowledge and new governmental techniques which are fundamental to the reinforcement and reproduction of the existing power relations (Bourdieu, 1998).

Despite its long recognized relevance to society, the university is a much overlooked field in accounting research. Tilling (2002) has examined the way universities responded to change and sought legitimation in times of revolution in the UK while the experiences of female accounting academics and students in New Zealand have been given prominence by Lord and Robb (2010). Especially relevant to the present study is Jones' (1994a; 1994b) examination of the relationship between universities and the State. In his analysis of the Colleges of Oxford between the end of the 19th and the beginning of the 20th century Jones (1994a) documented how the functioning of the financial system of the university, in which Colleges sought to control the allocation of their funds and reduce the contribution to the university, secured independence from the State, with government funding required only after the

financial stress brought by the outbreak of the First World War. In another study of the University of Oxford, Jones (1994b) noted how in the 1920s accounting reforms were used as a means to intervene in the university in order to support the wider reform of the education system with the introduction of a standardized double-entry bookkeeping system which emphasized external accountability. Intervention by the Commonwealth government in accounting education in Australia has been analyzed by Birkett and Evans (2005) who noted how the will to promote technological and professional education to facilitate post-war reconstruction caused a shift in the relationships between the State, higher education and accounting associations, with the latter seeking to maintain their control over accounting education.

Studies have exposed the social role of educational institutions, most especially universities, when new forms of power are shaped. The rise of universities, where the first forms of examinations and classification of individuals were conceived, marked a pivotal turning point in the development of "new power-knowledge possibilities" (Hoskin and Macve, 1986, p. 107) and in the generation and reproduction of power relations. Work by Madonna *et al.* (2014), inspired by Foucault, has explored how the Papal State exercised a power/knowledge control over the University of Ferrara in the 18th and 19th centuries. Universities are believed to engage in "human engineering" (Hoskin and Macve, 1994b, p. 6) when future elites are exposed to a process of learning under constant examination and grading. By the means of university training, not only are students provided with the knowledge required in business and government, they internalize a system of disciplinary organization and human accountability that they will consciously reproduce (Hoskin and Macve, 1988, p. 66; 1994a, 1994b)[1].

---

[1] Hoskin and Macve (1988, p. 66) explain that this happened at West Point when students were "privy to a new wide-ranging set of power-knowledge relations: subjected to a grammatocentric organizational structure, they were trained as disciplinary specialists, their ability and conduct objectively evaluated through quantified measures".

Much is still to be learnt about how States can use different governmental techniques grounded in the use of accounting information to ensure that the activity of educational institutions is consistent with the needs of those who hold the supreme authority. The present study begins to address this oversight by considering the case of the University of Pisa[2] (hereafter the University) from 1543 to 1609 when the Grand Duchy of Tuscany, the region in which the University was located, was ruled by Cosimo de' Medici and subsequently by his sons Francesco and Ferdinando. Under these three rulers the Grand Duchy thrived. By the time Ferdinando died in 1609, the Grand Duchy had reached the climax of its splendour, enjoying an international prestige which would never be matched by later Medici rulers[3] (Diaz, 1976). Cultural institutions were important for the success and power of Cosimo and his sons, with the University of Pisa a cornerstone of their intended programmes. The Grand Dukes sought to enlist in a deceptive manner this pivotal institution to strengthen their power and enhance the status of the Grand Duchy of Tuscany.

The importance of the 16th century in Foucault's analysis of the development of the governmentalized State is still relatively unexplored by accounting researchers (Williams and Wines, 2006; Carnegie and Rodrigues 2007; Sargiacomo, 2008; Jones and Oldroyd, 2015). Although the role and functioning of accounting in the 15th and 16th centuries has been especially the target of studies by Italian scholars (Sargiacomo, 2006, 2008, 2009; Bracci *et al.*, 2010; Sargiacomo *et al.*, 2012; Servalli, 2013), Tuscany and its Grand Duchy have been given very little presence in these works, apart from that of

---

[2] In medieval terminology, the word university (*Universitas*) was used to refer to the body of students "organized in order to hire professors and to lead the community of students and masters" (Grendler, 2002, p. 158). The word that was used to include also professors organized into different councils (according to the subject they taught) and, in the case of Pisa, the State-subsidised residences for students, was *Studium*. For the sake of clarity, the word University in its modern meaning will be used instead of *Studium*.

[3] The Medici family ruled the Grand Duchy until 1737, when it was taken over by the Lorena family after Gian Gastone de' Medici died without legitimate heirs.

Maran *et al.* (2014) which focused on the late 18th century when the Grand Duchy was under the domination of the Lorena family. In the 16th century the Grand Duchy of Tuscany was the wealthiest and most internationally renowned of the Italian States and was the only Italian State which managed to increase its territory in a period of intense warfare (Davies, 2009). The Grand Duchy had strong diplomatic links, but also family ties[4], with the great European powers (Diaz, 1976) which often turned to the Medici's wealth to fund their expensive wars (Davies, 2009). Unlike many other Italian and Europeans countries in the 16th century, the Grand Duchy did not experience any peasant revolts, civil wars or violent changes of government, and under the rule of Cosimo and his sons lived a spectacular chapter of its life, "the one in which one of the more backward of European political and economic systems was transformed, in less than three decades, into one of the most advanced" (Cochrane, 1981, p. 128). The same development was witnessed by the University of Pisa which in the 16th century became, with Bologna and Padua, one of the most important universities in Italy, with the fourth largest faculty, most of whom were non-Pisan, to testify to its international reach and prestige (Grendler, 2002; Davies, 2009).

The University of Pisa, which had been closed since 1526, was reopened in 1543 by a Statute that followed the revered tradition of medieval universities by promising prospective students and professors that their freedom and independence would be protected. The real intentions of the Grand Dukes, however, were soon to be betrayed by their actions as they sought to keep the University under their close control. Intervention by public power in universities was not an unusual feature of the history of these institutions (Dooley, 1989). However, "although the universities often struggled

---

[4] A notable example was Caterina de Medici, wife to King of France Henri II, who after the death of her husband and of her son became ruler *de facto* of France from 1560 to 1563 (Jensen, 1978). Francesco married one of the daughters of Emperor Ferdinand I (Davies, 2009).

with outside authorities for self-government, they generally attained it" (Wood, 2005, p. 48) and day-to-day management was always left to the students, with little intervention from the State. Nevertheless, the penetrating influence exerted by Cosimo and his sons over the University by the means of a dedicated control apparatus was a feat without parallel at the time (Grendler, 2002).

To gather detailed information about the University which was needed to secure its active contribution to the power of the State, the Grand Duchy used a wide range of interventions in the form of a new bureaucratic apparatus which was under the authority of the Grand Dukes and not the University students, letters from the Grand Duke and his functionaries, regulations and orders and, notably, accounting documents and the information that these provided. This new approach to governing constituted, according to Foucault (2007, 2008), a new "art of government" called *raison d'État*, reason of State, which emerged between the 16th and the 17th centuries with the decline of the 'State of justice', and its universalistic propensity, and the rise of the 'administrative' State (Foucault, 2007, p. 131). Sixteenth century Italy, which was characterized by a struggle for survival between small States, is the site where the philosophical ideas which inform *raison d'État* were first developed (Foucault, 2007, p. 380). Analysis of the influence exerted by the Grand Duchy of Tuscany over the University at this critical time-space junction provides a unique opportunity to understand how this new art of government was developed and employed. *Raison d'État* represented a "rationalization of governmental practice in the exercise of political sovereignty" (Foucault, 2008, p. 2) and brought about a new set of meanings and techniques to achieve the aim of securing the survival and, thus, power of the State. New techniques of government were developed, among which accounting would occupy a prominent place, so that a detailed knowledge could be generated of a governed, growing population to secure the

prosperity of the State (Sargiacomo, 2008). For the purpose of this study, accounting is conceived of as "a social practice which involves both financial and non-financial information which is shaped by its context and which in turn influences it, and is not just a neutral technique in the service of economic rationality" (Bigoni and Funnell, 2015, p. 161).

To achieve its aims, the study has relied on primary sources stored at the State Archive of Pisa (henceforth AsP), where most of the original documents regarding the life of the University are currently kept in three different deposits[5]. Of particular relevance have been the letters, orders and regulations sent from the Grand Duke and his functionaries in Florence and Pisa and replies from University magistracies and other officials (Deposit 1, bundles 2, 11 and 17; Deposit 2, sections A I, A II, B II, G), together with a rich collection of accounting related information (Deposit 1, bundles 152-192, 208, 229 and 325). Other original documents were found at the National library of Florence (NLF, Corte d'Appello, bundle 3). Sixteenth century primary sources were complemented by late 17th and 18th century manuscripts which include transcriptions of original documents at the library of the University of Pisa (BUP, manuscript n. 32) and at the library of the Institute for Roman Law and Law History of the University of Pisa (BDR, Osservazioni sopra la giurisdizione e diritti spettanti all'Accademia Pisana scritte di commissione dalla Regia Deputazione sopra gli affari della medesima, henceforth Osservazioni). A transcription of the new Statute of the University by Marrara (1993b) was also used.

The paper firstly introduces the concepts of *raison d'État* as an initial development of modern governmentality. Subsequent sections focus on the importance of the University of Pisa for the reinforcement of the power of the Grand Duchy and

---

[5] For the present study, only Deposits 1 and 2 have been considered as Deposit 3 includes only documents from the 19th century.

how the Grand Dukes sought to control the University through different tactics, most especially through financial controls and the information contained in accounting reports upon which these depended. These controls were used to develop a deceptive discourse of freedom legitimated by a new Statute which was consistently contradicted by the Grand Dukes' careful and detailed intervention in the University.

Governmentality and *Raison d'État*

In his 1977-1978 lectures at the Collége de France, Foucault embarked on a "history of governmentality", analysing the evolution of the Western forms of the State from the feudal State to the contemporary liberal "governmentalized" State (Foucault, 2007, pp. 144-145; Sorrentino, 2008, p. 103). Foucault emphasised that in developing his ideas by examining a long period of European history he did not believe that it would be possible to find a direct, uncomplicated correspondence between his ideas and the actual unravelling of historical events in every country he considered. Developing a history of the European States was not the goal of Foucault, who clearly states that his analysis is "general, rough and therefore inexact" (Foucault, 2007, p. 145). Instead, by identifying similar political priorities of States across time and the practices needed to implement these he sought to provide a set of principles, a "practico-reflexive prism" (Foucault, 2007, p. 356) through which the development of a new art of government could be appreciated. Accordingly, Foucault must be understood "as a philosopher or social scientist aiming to construct concepts and methods of analysis rather than saying something palpably 'factual' of every historical context and subject matter" (Korvela, 2012, p. 75). Thus, the key ideas Foucault developed in relation to the rationality he labelled *raison d'État* provide a "prism" to understand how the rulers of the Grand

Duchy of Tuscany intervened in the life of University of Pisa to make its activity consistent with the aims of the State.

Within the process of State formation and evolution, the 16th century marks a pivotal turning point in the conception of State power and in the way it has to be problematized and exercised; the time when the feudal State of justice started to evolve into the modern administrative State (Foucault, 1982, p. 782). The exercise of power within the traditional framework of sovereignty was characterised by the link between a ruler and his domain, with the fundamental aim of reinforcing this relationship which was constantly threatened by the ruler's enemies (Foucault, 1991). In the context of the State of justice, order and public good were secured through the law and its enforcement. This represented the fundamental means to identify and prosecute behaviours which could have endangered the State by clearly highlighting that which was prohibited. Order was what was left after everything that was forbidden had been prevented (Foucault, 2007, p. 68): "the end of sovereignty is circular; it refers back to the exercise of sovereignty. The good is obedience to the law, so that the good proposed by sovereignty is that people obey it" (Foucault, 2007, p. 136).

The 16th and 17th centuries were characterised by social and political upheaval, with the dismantling of feudal structures that were at the core of the State of justice and the loss of influence of the two great forms of universality, the Church and the Holy Roman Empire. Foucault acknowledges that there have always been struggles between States but observes that from the 16th century these struggles no longer took the form of dynastic rivalries. In this situation it soon became clear that

the plurality of states is not a transitional phase between a first unitary kingdom and a final empire in which unity will be restored. The plurality of states is not a transitional phase imposed on men for a time and as a punishment. In fact, the plurality of states is the very necessity of a history that is now completely open and not temporally oriented towards a final unity (Foucault, 2007, p. 379).

States were therefore believed to be in competition "in an open economic and political field, and in an indefinite time" (Foucault, 2007, p. 381) and, hence, had to secure their survival and development at the expense of other States; that is, they had to increase their internal forces (Foucault, 2001, pp. 133-134). As a result, a new art of government had to be employed, with government conceived of as "the right disposition of things, arranged so as to lead to a convenient end" (La Perrièr, quoted in Foucault, 1991, p. 94). The main target of power was no longer a territory, but rather a population. This required that the new art of government in the 16th and 17th centuries took the form of *raison d'État*[6].

With the State needing to secure a "firm domination over people", *raison d'État* was the equivalent of "the knowledge of the appropriate means for founding, preserving, and expanding such a domination" (Botero, quoted in Foucault, 2007, p. 314). As a result, "to govern according to the principle of *raison d'État* is to arrange things so that the state becomes sturdy and permanent, so that it becomes wealthy, and so that it becomes strong in the face of everything that may destroy it" (Foucault, 2008,

---

[6] Although the concept of "ragion di Stato" (reason of State) is traditionally associated with the work of Machiavelli, Foucault claims *raison d'État* as a new art of government cannot be found in Machiavelli. To Foucault, the externality of the prince to the principality and the focus on a territory rather than on a population meant that Machiavelli's thought was still grounded in the idea of sovereignty and that all the techniques he developed simply aimed at helping the ruler to remain in power. This did not entail the rise of an art of government in the form of *raison d'État,* the main aim of which was to ensure the survival of the State by developing its forces and which is not simply the equivalent of the ruler having to be ruthless as in the common meaning of the word (Foucault, 2007, pp. 130-134). Recent studies, however, have emphasised how Foucault has misrepresented Machiavelli's thought, most especially by focussing almost exclusively on anti-Machiavellian texts, and on how many of the features of *raison d'État* can be found in Machiavelli's work (Korvela, 2012; Erwin, 2015).

p. 4). The State needed to develop its own forces that would be woven into the social and political fabric of society. To achieve these goals, internal management of the State had to be controlled by what Foucault calls 'police'; a set of interventions which seek to ensure that the lives of the people and, most especially, their activities were useful to the constitution and development of the State's forces (Foucault, 2001, p. 142). In the context of *raison d'État*, police is not to be understood as the institution of police in its modern sense but as "the calculation and technique that will make it possible to establish a mobile, yet stable and controllable relationship between the state's internal order and the development of its forces" (Foucault, 2007, p. 408). These police intervened in the daily lives of citizens and were mainly interested in the activities in which they were engaged rather than primarily in their social status. If the population was the main driver of the State's power and wealth, it had to live in accordance with the State's goals. Accordingly, with the development of the rationality of *raison d'État* power started to be exercised on life:

> with police there is a circle that starts from the state as a power of rational and calculated intervention on individuals and comes back to the state as a growing set of forces, or forces to be developed, passing through the life of individuals, which will now be precious to the state simply as life (Foucault, 2007, p. 421).

The complex task of *raison d'État* required a thorough understanding of what had to be mastered; simply knowing the law was no longer enough for the effective exercise of power. Consequently, the State had to develop a bureaucratic apparatus which not only assisted the sovereign in making key decisions and making their will known but, crucially, gathered information from every corner of the realm, allowing a government based on an extensive knowledge of what was to be governed (Foucault, 1991, 2007). Secrecy was also an essential part of *raison d'État,* for information was quintessentially an important source of power and, as a result, it had to be discretely

11

gathered and never disclosed to those not involved in the ruling of the State (Foucault, 2007). The generation of this new information for the solution of complex governmental problems on which depended the very existence of the State in a context of intense international competition increasingly required the presence of experts (Rose and Miller, 1992) who could master the techniques needed to make the population and associated phenomena visible, calculable and susceptible to intervention (Miller and O'Leary, 1987; Miller and Rose, 1990). Accordingly, in a State informed by the rationality and practices of *raison d'État* universities acquired unprecedented importance by providing the means to ensure that future elites were trained in a way that would make them useful to the State itself. This meant that not only did these elites have to be imbued with sound technical knowledge, but also they had to "learn devotion" to the ruler (Foucault, 2007, p. 415). Information gathered by this loyal "apparatus of knowledge", an essential feature of the exercise of power within the framework of *raison d'État* (Foucault, 2007, p. 355), was then to be used to carefully and constantly prescribe the conduct of citizens. To achieve this objective, governments could not limit themselves to laws but rather they had to employ multiple tactics consistent with the goals they had to pursue (Foucault, 2001, p. 95).

Even though *raison d'État* usually respected the law, it did so not to abide by any superior principle of justice or because the law served a moral purpose but because it was useful to achieve its aims: "politics, therefore, is not something that has to fall within a form of legality or a system of laws. Politics is concerned with something else, although at times, when it needs them, it uses laws as an instrument. Politics is concerned with necessity" (Foucault, 2007, p. 344). If the force of the State has to be preserved and increased, attention to detail is critical, and as a result flexible tools which can act rapidly and be adapted to the needs of the moment are needed. To this end,

police uses instruments such as ordinances and instructions, which serve the purpose better than laws, which are much more stable and definitive. With police, the subject becomes part of a "world of indefinite regulation, of permanent, continually renewed, and increasingly detailed regulation.… We are in the world of the regulation, the world of discipline" (Foucault, 2007, p. 442). Therefore, with the emergence of *raison d'État* police brought about a new understanding of the State's internal goals which differed from the old framework of judicial sovereignty and, consequently, a new set of disciplinary techniques which aimed at making what was to be governed known to those in power by intervening on subjects in a direct and detailed way.

Through police the sovereign started to act directly and constantly on subjects in a non-judicial form, and no longer indirectly through their apparatus of justice (Foucault, 2007, pp. 441). The principles of *raison d'État* required that government could not be simply episodic. Rather, action had to be continuous if the State's very existence was not to be put in danger. Referring to the work of Palazzo, Foucault (2007, p. 341) explains that

> [t]he weakness of human nature and men's wickedness mean that nothing could be maintained in the republic if there were not at every point, at every moment, and in every place a specific action of *raison d'État* assuring a concerted and reflected government.

In a disciplinary system informed by *raison d'État* human behaviour had to be meticulously regulated and monitored. Subjects become the target of different tactics which aim at defining their conduct rather than at highlighting what was legally forbidden to enable that which was undetermined to be considered prohibited (Foucault, 2007, p. 69). As a result, in the context of *raison d'État* techniques such as accounting, which can act in subtle and unseen ways to discipline and to make people knowable and calculable from a distance (Miller and O'Leary, 1987; Robson, 1994), become a means to provide vital information which is then used to intervene on subjects.

In one of the few studies that have sought to use Foucault's concept of *raison d'État* in their analysis of accounting in the implementation of State policies, Baker and Quéré (2015) have mainly used the term as the equivalent of "political rationalities" (Miller and Rose, 1990), that is the fundamental goals of the State, rather than to identify the new and complex art of government as conceived by Foucault. Sargiacomo *et al.* (2012) considered the issue of reason of State as "ragion di Stato" in their analysis of the practices to account for the killing of enemies in the 16th century Venetian State.

Baños and Gutierrez (2012) have applied the concept of *raison d'État* in their detailed analysis of the implementation of a reform of 18th century Spanish mints which was meant to improve the country's economy. The authors mainly focused on correspondence, official laws and accounting statements of the mints. Although the importance of the law is not denied, the present study gives greater prominence to apparently less important tools such as detailed regulations, informal letters and orders coming from the centre, that is the Grand Duke and his bureaucrats, each of which was informed by a knowledge grounded in the use of written techniques, amongst which accounting made critical contributions. Without considering these other apparatuses of State control, the real (and deceptive) functioning of *raison d'État* cannot be fully appreciated. In the case of the University of Pisa, relying solely on the law as the basis of the authority of the ruler, that is the new Statute issued in 1545, would have conveyed the idea of an institution which was totally independent from the State. The analysis of other sources and accounting documents tells a very different story. During a time characterised by a harsh struggle for survival between different European States, Italy

was to provide the humus from which the ideas of *raison d'État* would germinate and then spread to all European countries (Foucault, 2007, pp. 314, 377, 380).[7]

The Medici State and the University of Pisa

Raison d'État and the University

After the fall of the ephemeral Florentine Republic (1527-1530), the Medici family saw their control over Tuscany reinstated by Emperor Charles V when Alessandro de' Medici was appointed as Duke of the Florentine Republic in a clear attempt to mediate between the creation of a hereditary principality and the need to involve the aristocracy in the ruling of the country. Alessandro's rule did not last long, as he was assassinated in 1537 by anti-medicean supporters of the fallen Republic. The intervention of Ducal and Imperial arms meant that every attempt to reinstate the Republic was immediately stopped and Cosimo de' Medici, under the pressure of Charles V, was elected by the Senate as the new Duke (Diaz, 1976). Amidst this turmoil, Cosimo sought to reinforce his power and the Duchy's international standing. Thirty years later, with the conquest of Siena in 1557, he was crowned Grand Duke of Tuscany by Pope Pius V and his territory was the most secure and internationally renowned among the Italian States (Davies, 2009). The undisputed power that Cosimo had achieved was transferred smoothly to his sons Francesco (1574)[8] and Ferdinando (1587). Under Ferdinando's rule the Grand Duchy reached the zenith of its might (Diaz, 1976). These outstanding achievements were the fruit of a careful and subtle plan.

---

[7] Italian authors such as Botero and Palazzo, on whose work Foucault repeatedly draws, were among the first to problematise the situation faced by the State in the new political scenario and to propound new techniques of government grounded in an extensive knowledge of what was to be ruled, with the aim of strengthening States and preserving a balance among them.

[8] Cosimo formally abdicated in favour of Francesco in 1564, but maintained the "authority to direct and advise him on the most relevant issues" (Galluzzi, 1781, p. 279) until his death in 1574.

In the first years which followed his enthronement, Cosimo's power was still dependent upon the authority and support of the Emperor. At the same time, part of the aristocracy saw him as a threat to their privileges and influence and were hostile to him. Moreover, Tuscany was a regional State whereby local communities were still jealous of their prerogatives and peculiarities and enjoyed their own laws and practices, which had been traditionally tolerated (Molho, 1990). In order to reinforce his control over his State, Cosimo soon realised that a new approach to government was necessary (Diaz, 1976; Cochrane, 1981), one in which intervention could not simply take the form of wide-ranging, stable laws but in which a thorough knowledge of what was to be governed was needed to enable a detailed intervention from the centre. This involved the construction of an "apparatus of knowledge" (Foucault, 2007, p. 355) in the form of a new bureaucratic apparatus and the use of flexible techniques such as order, letters, and regulations. Cosimo also started engaging in negotiations with the aristocracy in order to reinforce his leadership, often by granting empty honours or concessions to win the allegiance of those who could not be easily subdued (Terpstra, 2001). At the same time local autonomies were not directly threatened, but their prerogatives, most especially the issuing of new statutes and regulations, were gradually eroded in favour of the Grand Duke's bureaucratic apparatus (Tanzini, 2007). This subtle strategy was successfully implemented. Even though Cosimo had been

[d]ealt a very weak hand when he came to the ducal throne, [he] played his cards so successfully that he became the prototypical absolutist ruler, outmanoevering those patricians who had seen him as their puppet, blunting the religio-political opposition posed by the remaining disciples of Savonarola[9], recasting governing bodies, and securing the obedience of governed localities (Terpstra, 2001, p. 1321).

Cosimo and his sons succeeded in profoundly transforming their State and ensuring that "the authority of the prince was strong, guaranteed by efficient instruments of control and wide-ranging government influence" (Fasano Guarini, 1995, p. 82)[10].

After he came into power Cosimo did not disband republican institutions where aristocrats still would have a presence. Instead, he transferred their functions to organs made up of educated bureaucrats loyal to him. Ultimately power was being exercised by the sovereign through a new body, the *Pratica Segreta* (Secret Council), formed in 1545 (see Figure 1). The Secret Council was made up of several *Auditori* who acted as the Duke's ministers. The *Auditore Fiscale* was in charge of the fiscal system of the Grand Duchy, the *Auditore delle Riformagioni* assisted the sovereign in his legislative action, while the *Auditore della Giurisdizione* was deemed to manage the delicate relationship with the Church. A key figure was also the *Auditore dello Studio*, who oversaw the functioning of the universities. Also included in the Secret Council were officials of a lower rank, such as the *Provveditore del Monte*, who managed the State's public debt, the *Depositario Generale*, the State's treasurer, and two representatives of the body entrusted with the duty to oversee the relationship between the centre and local

---

[9] Girolamo Savonarola (1452-1498), a Dominican friar, was at the head of a religio-political movement, the "Piagnoni" (the Weepers), which at the end of the 15th century called for spiritual renovation and for the return of political power to the people. In his writings he strongly supported the restoration of the Florentine Republic and denounced the spreading of moral corruption within the clergy (Diaz, 1976).

[10] Not only did the Grand Dukes develop a new loyal bureaucratic apparatus, but also they sought to reform, although not entirely successfully, the collection of taxes (Diaz, 1976; Fasano Guarini, 1995) and reinforce the State militia, where 5% of citizens where enlisted, against an average of 2-3% elsewhere in Italy (Davies, 2009, p. 32). The conquest of Siena in 1557 also provided unprecedented consensus and prestige to the Grand Dukes.

communities. This body, the *Otto di Pratica*, was particularly important as it reinforced central control at the local level and helped to ensure that the ruler's orders were implemented by local communities[11]. In 1560, a new organ, the *Consulta*, was created to assist the ruler in the administration of justice. The Grand Duke was also advised by a *Primo Segretario* (First Secretary), the State's top bureaucrat (Diaz, 1976; Davies, 2009).

Figure 1, The bureaucratic apparatus of the Grand Duchy of Tuscany.
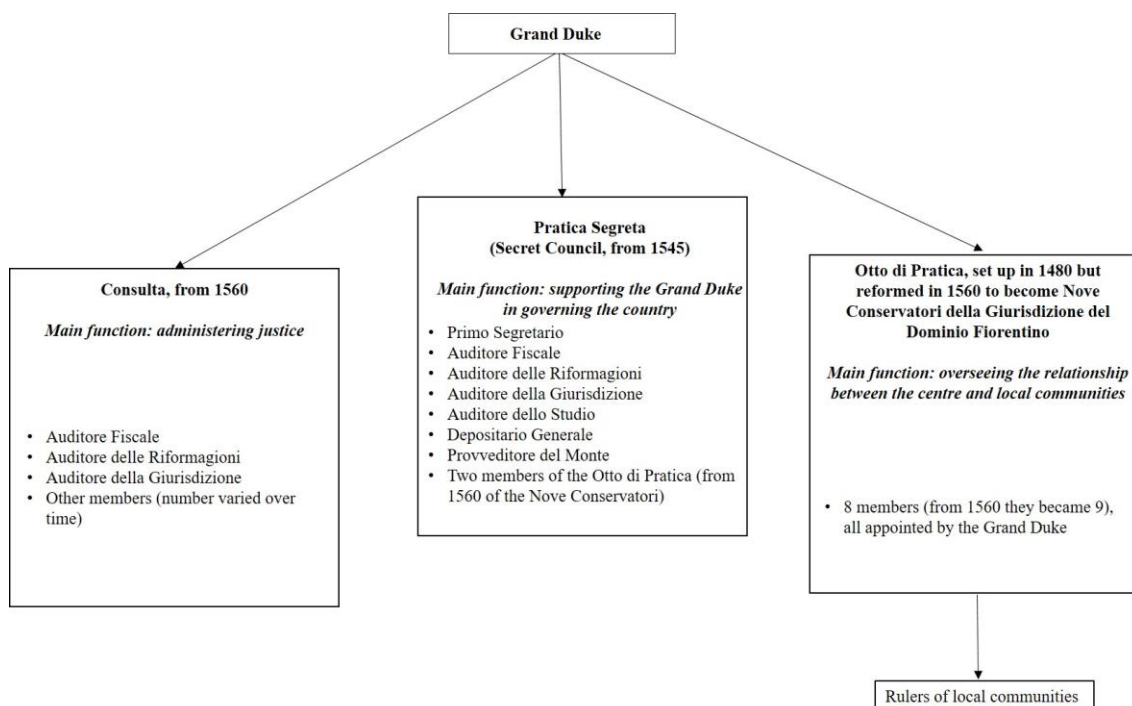
The Secret Council could count on a thick web of local functionaries (and informers) which provided detailed information from every corner of the Duchy and enforced the ruler's decisions at the local level (Varchi, 1721). Consistent with the rationality of *raison d'État*, not only did bureaucratic apparatuses replace *de facto* the old medieval councils, the duties of these bureaucrats and functionaries were not officially disciplined by law. Instead, their duties were assigned to them as the ruler

---

[11] The importance of this body was such that it was reformed and its powers augmented in 1560, becoming the *Nove Conservatori della Giurisdizione del Dominio Fiorentino*.

desired, a widespread practice in absolute States (Poggi, 1978)[12], with orders regarding new responsibilities often given by simple letters which did not need the explicit authority and justification of law. Under Cosimo and his successors, key decisions were made by the Grand Duke on the basis of detailed information provided by his bureaucratic apparatus, while large republican bodies[13] were only involved to ratify his decisions.

Foreign policy was also critical in ensuring the survival and reinforcement of the Grand Duchy. In a context characterised by fierce competition between States, alliances as "provisional combination of interests" (Foucault, 2007, p. 382) became very important within the framework of *raison d'État*. Among the allies of the Grand Duchy, most especially with the rise to power of Cosimo, was the Papal State. The close relationship between the Papal State and the Grand Duchy (Bizzocchi, 1995) did not mean that civil authority was subservient to ecclesiastical authority in Tuscany, not even after the Council of Trent (Cochrane, 1981; Diaz, 1976). The Church had traditionally played an important role in promoting the rise of universities and in protecting them from interference by local powers in the Middle Ages, with the Pope often siding with students and answering their grievances (Wood, 2005, pp. 50-51). However, the Church did not take a role in the reopening of the University in the 16th century or in its active management. Indeed, the Church was even, in part, damaged by the rise of the University as ecclesiastical colleges and other institutions lost the power to award degrees (Cap. LX of the Statute of the University). Moreover, student complaints were always addressed to the Grand Duke, not to the Pope. One example was when some of the students were attacked by galley slaves (AsP. UdP 2, B II 1, cc. 5-10). Nevertheless,

---

[12] Poggi (1978, p. 70) reminds us that even in a modern administrative State such as the France of Louis XIV, new powers and duties were allocated to bureaucrats "at the ruler's own command, not determined and disciplined by law".

[13] The two main bodies inherited from the Republican period were a Council of 200 members and a Senate formed by 48 members (Diaz, 1976).

consistent with the Grand Duke's policy to grant empty honours, the Archbishop of Pisa was to be the Chancellor of the University, a position of no real power apart from that of bestowing degrees following the decision of the Council of Professors. No evidence of any attempt to intervene in the University from Church members was found in the archive, with the exception of minor clashes with the Council of Professors, such as disagreements about the amount of examiner's fees to be paid to the Archbishop by the graduands (ASP, UdP 2, A II 2, c. 20). The most notable aspect of the relationship between the Grand Duchy and the Church which was to have a major impact on the University was related to the problem of funding, which had crippled the activity of the organisation in the past. This was resolved with an agreement with Pope Paulus III who in 1543 allowed the Grand Duchy to retain the revenues from tithes levied on ecclesiastical properties. Nevertheless, when this agreement was threatened Cosimo was prepared to intervene in the election of a new Pope to ensure even stronger support from his traditional ally (Diaz, 1976). With the election of Pius IV, who had family ties with the Medici (Jensen, 1978), the agreement became permanent and the University was provided with a safe source of funding (Pratilli, 1975).

Cultural policy was one of the main means of developing the new State. Not only did Cosimo and his sons want to be recognised as patrons of the arts, through the promotion of culture they sought to increase the Grand Duchy's international prestige and to excel among the Italian States, to become the point of reference for European powers in the Peninsula (Pratilli, 1975). Moreover, strengthening the State required the creation of a common culture, a particularly important priority in the Grand Duchy which was an ensemble of different cities developed as independent communes in the Middle Ages. Pivotal to the Dukes' cultural policy was the University of Pisa (Pratilli, 1975; Marrara, 1965; Davies, 2009).

Established in 1343, the University of Pisa was the first in Italy to be authorised to award degrees in theology. Its international prestige grew enormously in the 15th century under the rule of Lorenzo de' Medici (the Magnificent), with many renowned scholars teaching at Pisa, including Luca Pacioli (Grendler, 2002, p. 72). Between the end of the 15th century and the beginning of the 16th century the University was to face enormous difficulties when many times it was moved to different cities due to the outbreak of war or the spread of disease (Grendler, 2002). At the beginning of the 16th century the financial situation of the University deteriorated due to an outbreak of plague in Pisa which discouraged enrolment and led to its closure in 1526 (Del Gratta, 1993). Given the importance of the University to the plans of the Grand Dukes, Cosimo decided to revive the University in 1543. Such was the importance placed on the reopening of the institution that it was seen as the re-founding of the University by contemporaries (Marrara, 1993a)[14]. The University would be important for the development of a set of shared values and beliefs (Davies, 2009; Marrara, 1965) and would also be important for economic reasons by benefiting local businesses and increasing tax revenue from the flow of students and professors into the Grand Duchy (Wood, 2005). Moreover, the establishment of new markets and an intensification of international exchanges fuelled by increased knowledge and a stronger legal framework, with the creation of new courts of law and codes of legal practice, would have reduced the uncertainty of engaging in trade and help to expand economic activity (Cantoni and Yuchtman, 2014, p. 879).

The University would be especially important in improving the internal management of the State by the means of filling "properly every office, in which it is

---

[14] Cosimo saw himself as the true founder of the University. The new Statute of the University (Cap. XXXIX) states that the official seal of the institution must carry the writing "University of Pisa *founded* by Duke Cosimo I de' Medici" (emphasis added).

necessary to employ educated people" (Foucault, 2007, p. 415). Most especially, the training of lawyers was essential to providing the State with loyal ambassadors in an epoch of intense warfare and increased competition among the European powers (Contini, 2000). This enabled the Grand Duchy to tighten its bond with the Papal State by training capable theologians who would have had to implement the resolutions of the Council of Trent and counter the Protestant threat (Grendler, 2002). The University would also provide the State with loyal and well-trained public servants, who would have contributed to strengthening the State's internal bureaucratic apparatus and enabling the reinforcement and reproduction of the ruler's art of government which had to be based on a thorough knowledge of what was to be governed, consistent with the rationality of *raison d'État* (Foucault, 2001, 2007). The University had to become "a place both for the training of those administrators who had to secure the development of the state's forces, and at the same time for reflection on the techniques to be employed to increase the state's forces" (Foucault, 2007, p. 413). Graduates employed as administrators and professors performed a public function when they acted as advisors of the Grand Dukes in international litigations (AsP, UdP 1, 2, cc. 150-157) or were entrusted with overseeing the medical profession, inspecting apothecaries and making sure that medicines were prepared "according to the rules, and only by those who have the licence to treat the sick" (BDR, Osservazioni, cc. 377-378). Moreover, internationally renowned professors of law were often requested to advise foreign rulers, such as the Cardinal of Trent or the King of Spain (BDR, Osservazioni, cc. 366-373), thus further increasing the prestige of the State.

To ensure that future elites were provided with the knowledge needed to perform their duty to the State and the loyalty due to the ruler (Foucault, 2007), the operations of the University were to be carried out as smoothly as possible. This meant that students

22

were expected to be assiduous in their attendance and recognise the authority of their masters, while professors had to teach regularly and consistent with the guidelines coming from the Grand Duke and his bureaucratic apparatus[15]. The behaviour of both students and professors was to be irreproachable; professors were expected to lead by example whilst students were to show modesty, serenity and respect for authority (Toniolo Fascione, 1980, p. 70). The University, therefore, had to become a place were not only technical knowledge, as a form of police, was transferred but also discipline, thus reinforcing the State and reproducing existing power relations at the same time (Hoskin and Macve, 1988, 1994b).

The fundamental role of the University as an implement of *raison d'État* meant that two conflicting needs arose immediately after its reopening. Most obviously, there was the need to make it widely popular among students and professors to enable it to grow. Not only would this have increased the number of trained bureaucrats and diplomats and benefitted the local economy, but a large student body was important for attracting even more students, who usually were less interested in small "provincial" universities (Pratilli, 1975). There was also the overriding need by the rulers to control the institution to make sure that those studying at Pisa would be provided with an education that suited the needs and priorities of the growing Grand Duchy. However, direct, strong and visible intervention in the activity of the organisation by the Grand Duchy was very likely to be opposed by an institution which since its inception had been free and independent[16]. This would had led in turn to students and professors choosing other universities, thereby undermining the Grand Duke's governmental plan.

[15] These guidelines were set out in the Statute of the University, but also in the contract of employment of the professor, the *condotta*. Specific directions were also given by the means of letters.

[16] Stone (1974) observes how Universities are jealous of their independence and tend to resist changes forced from above. This was particularly true in the Renaissance, when students traditionally enjoyed the possibility of directly managing the affairs of a university, with little intervention from public powers.

Consistent with the approach to government initiated by Cosimo from his rise to power, these two conflicting requirements were dealt with in accordance with the rationality of *raison d'État* through the continuous, rational and calculated control of individuals using multiple techniques as forms of police which only incidentally corresponded to the law.

The need for *raison d'État* to secure a coherent political action by the diverse institutions and processes which constituted the State (Lemke, 2007, p. 46) meant that the Grand Duke had to form a never-ending knowledge of the field to be governed (Foucault, 2007). The creation of a loyal bureaucratic apparatus, made up of functionaries whose ample powers were not limited to those allocated by the law but which could be extended at the sovereign's will, and the widespread use of written techniques were essential to the Grand Duke's plan to make the University an integral part of the State. The real and hidden political aim of the Grand Dukes was reinforcing the power and prestige of the State so that it would successfully compete with others and become a reference point for the great European powers in Italy. What was actually and deceptively communicated, by the means of the law in the form of the new Statute which followed the reopening of the University, was that the political goal of the sovereign was to protect the creation and the transmission of culture, securing total independence and privilege for students and professors in the tradition of medieval universities. However, the technologies employed to enact the Grand Dukes' plan clearly betrayed their real intention for they were inconsistent with a political discourse based on freedom (Maran *et al.*, 2016).

The creation of a bureaucratic apparatus and an accounting system which operated in parallel with that of the University and the imposition of new forms of accountability contradicted the discourse of freedom promoted by the Statute but was

consistent with the mechanisms and administrative architecture of *raison d'État*. The detailed information with which the centre of government was provided by these practices was then used to further curtail the independence of the University and its key constituents to secure the cooperation, even subservience, of the institution to the State which was the real aim of the Grand Dukes. Consistent with the rationality of police, through a minutiae of regulations, letters and orders, and also through the unrelenting use of accounting techniques, which often contradicted the law, the government sought to make known the behaviour of each member of the University, students and professors alike, thereby shifting the balance of power in favour of the centre, the Grand Duke.

Denial of Freedom and Privilege for the University of Pisa

Under the new Statute (Marrara, 1993b) the University of Pisa was promoted as a natural heir of the medieval student universities, where students enjoyed great freedom to rule academic activity and social life, including hiring professors, with no or limited intervention by the State (Pratilli, 1975). The promise of absolute freedom and independence from State power was extremely appealing to young students and, hence, a tool to increase enrolment and, thus, the number of educated people who could have contributed to the development of the State. It was also the key element of the Statute, which was used to deceive students and to secure the implementation of the rulers' governmental programme of reinforcing the power of their State (Miller and Rose, 1990).

The 1545 Statute was made up of 83 *capitula* (articles), which regulated in detail the life of the University. As the statute of the *universitas*, the Statute was meant to regulate formally student life. More importantly, it detailed the functioning of the entire organisation, including professors. Therefore, it should be seen as the Statute of the

University in its modern sense (Marrara, 1965; Marrara, 1993b; Pratilli, 1975). The relevance of the Statute was such that even the highest civil hierarchies of the city of Pisa had to swear to respect it and help the University in every possible way (Cap. XXIIII). It was clearly stated that the University of Pisa was the only institution in the Duchy with the authority to award degrees[17] (Cap. LX). The articles aimed at ensuring that those holding a degree would have the skills and knowledge needed to contribute to the authority of the State, through the creation of a shared cultural heritage consistent with the aims of those in power (Hoskin and Macve, 1986, 1994a).

Students could vote to elect their representatives (Cap. III; Cap. XXV), the Councillors (*Consiliarii*), who in turn elected from among the students the head of the University, the Rector, who stayed in office for a year (Cap. VII; Cap. VIII). The Rector and the Councillors formed the ruling body of the University, which had to make all the key decisions concerning every aspect of the life of the institution. The Rector was responsible for overseeing student matriculation, attendance at lectures and checking that professors taught in accordance with the Statute (Cap. XIII; Cap. XLIIII). One of the most prominent powers of the Rector was that of enforcing order and administering both civil and criminal justice (Cap. XII; Cap LXXIII; Cap XXII). The Rector's exclusive jurisdiction was extended not only over students, graduates, professors and University officials, but also over their servants and even the city book producers and sellers[18]. Such was his standing that he had "no superiors, but just our illustrious Lord Duke, nor has he to listen to anyone else's orders" (Cap. XVI). Not only were students judged by one of their peers rather than civil authorities, but they could also enjoy other

---

[17] The only exception was the University of Siena after the conquest of the city in 1555, which Cosimo refrained from closing so as not to upset his new subjects. However, Siena was never seen as important as Pisa during the rule of Cosimo, Francesco and Ferdinando (Davies, 2009) and Florentine citizens would always have to enrol at Pisa.

[18] The decisions of the Rector, which could result in punishment ranging from pecuniary penalties to incarceration and even torture, had to be enforced without delays by civil authorities and armed forces (Cap. XXII).

privileges which encompassed free legal aid and medical care from their professors, (Cap. LXIII) and exemption from taxes on their belongings when moving to Pisa (Cap. LXV).

The Statute also detailed the activity expected from the other main component of the University, the professors. They were organised into three subject-specific councils: jurists (canon and civil law), artists (medicine and philosophy) and theologians (Cap. LIII). The most important power of the Councils of Professors was to award degrees by checking the candidate's preparation[19]. Given the fundamental role of professors in transmitting an approved body of knowledge, their conduct was carefully constructed. Professors not only performed a control over the learning of students in lectures but also checked whether their level of knowledge was enough to satisfy the requirements of those in power, thereby exercising a normalising judgment (Foucault, 1995). With the aim of making them visible to those in power, the name, subject taught and salary of each professor was included in the roll of professors prepared prior to the beginning of the academic year by two State bureaucrats, the *Provveditore* and the *Auditore dello Studio*, (see for example AsP, UdP 2, G 77, cc. 115-116).

To ensure that the activities of the professors were consistent with the reinforcement of the State their duties were sanctioned in a specific contract, the *condotta*, which included provisions which were specific for each professor, such as the title of the course to be taught, the number of hours, details of the programme and their salary (see for example AsP, UdP 1, 11, c. 24). This further reinforced the provisions of the Statute which already defined the content of each course and the books to be adopted (Cap. XLIII; Cap. XLIIII). At the same time, in a clear breach of the Statute

---

[19] A degree was formally bestowed by the University Chancellor, the Archbishop of Pisa, after the successful candidate had sworn an oath of loyalty to the Grand Duke (Cap. LVIII). From 1566, candidates were also required to make a profession of Catholic faith.

which left the professors free to teach as they saw fit, the *Auditore dello Studio* intruded in professorial activity by detailing how lectures should be delivered (BUP, ms. 32, cc. 68-69) by reinforcing the importance of teaching for the entire hour and paying attention to controlling student behaviour (AsP, UdP 2, B II 2, c. 55). Therefore, power produced a legitimizing truth (Armstrong, 1994) which took the form of an approved body of knowledge and of a precise modality for its transmission. Professors were then responsible for the process of transmission of this truth to the students, thereby insuring that through it the aims of those in power could be achieved: power was to be generated by truth and truth to reinforce power (Foucault, 2000).

A key component of the University that was meant to be essential to its independence from outside powers was its officials who were to be appointed by the Rector. Particularly important was the Notary (Cap. XXXI; Cap. XXXII) who was given responsibility for drawing up and validating any official documents and of recording in a book all the decisions made by the Rector. Two *Bidelli* (Cap. XXXIIII; Cap. XXXV; Cap. XXXVI) had to assist students and professors and oversee the delivery of lectures, whilst a *Depositario* was in charge of the keeping of accounts (Cap. XXXVII)[20]. University officials were the only 'visible' part of a larger network which, as shown in Figure 2 in terms of hierarchical relationships, revolved around the two key figures of the *Auditore dello Studio* and the *Provveditore*, who were appointed by the sovereign and served for an undetermined period (Fabroni, 1792). Their presence was

---

[20] The Notary was also the repository of the Statute, which he was to read aloud before the meetings of professors or student magistracies and in class when an election was due. He could also perform a professional function in favour of students and professors through the drawing up of any sort of personal document or contract for a fee. The two *Bidelli* had to perform every task required by the Rector, including protecting him when he administered justice. The Bidelli were also required to help students and professors in the everyday affairs relating to their academic life, such as finding accommodation after having moved to Pisa. Very little is said about the *Depositario*, who had to escrow "adequate security" on taking office and had to manage the wealth of the University following the orders of student magistracies.

not mentioned in the 1545 Statute and their powers were constantly augmented at the ruler's will, in the absence of any formal recognition in the form of a law, often at the expense of the prerogatives of the University magistracies such as the Rector (BDR, Osservazioni, c. 446).

Figure 2, Formal and informal governance structure of the University of Pisa[21].
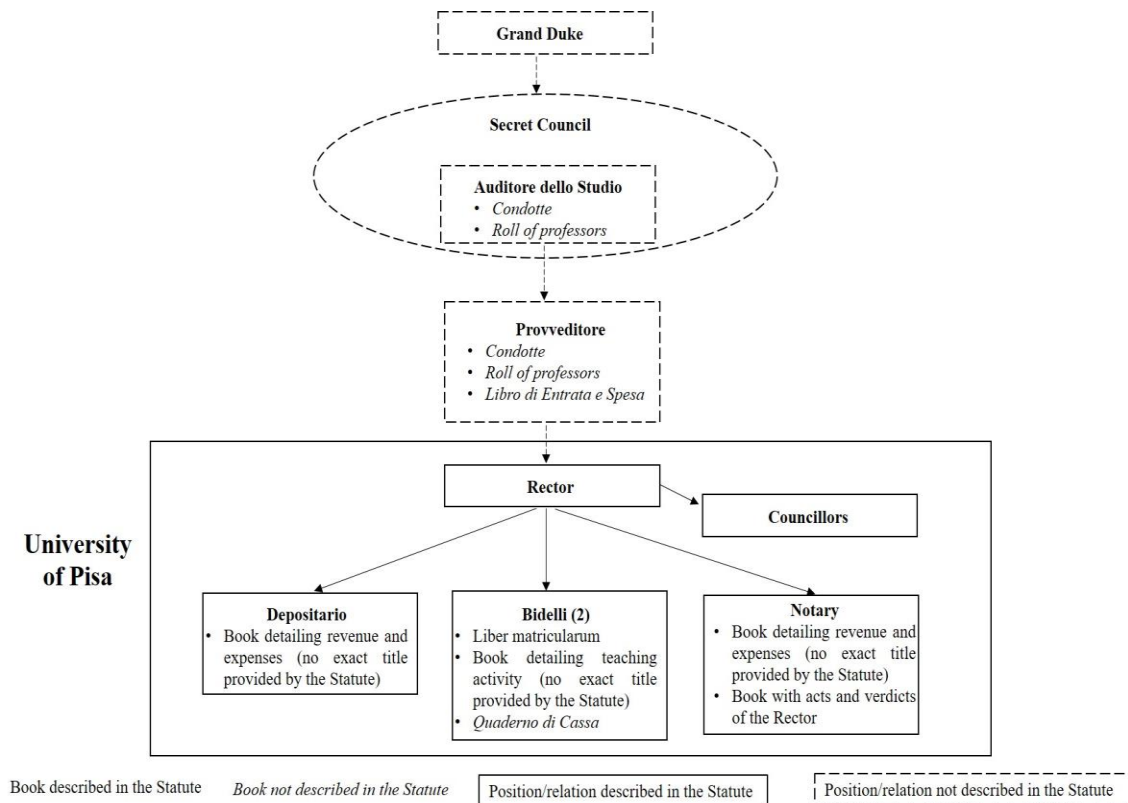
The *Provveditore* oversaw the daily affairs of the University and then reported to the *Auditore dello Studio*, who gathered all the necessary information for the Grand Duke to make decisions, also advising him on the best course of action (BDR, Osservazioni, cc. 474-484). As a result, these bureaucrats were not only providers of

---

[21] The upper part of the Figure was mainly reconstructed through the analysis of correspondence between the Grand Duke and his functionaries and the University. Secondary sources were also used to gather information on the central bodies of the Grand Duchy, most especially the Secret Council. It should be noted that the *Provveditore* and the *Provveditore del Monte* (who was a member of the Secret Council, see Figure 1), despite their similar title, where different officials. The former was entrusted with the duty to oversee the affairs of the University, whilst the latter was in charge of managing the State's debt.

information or enforcers of orders but also often engaged with students and professors. They offered their expertise on how to deal with complex issues, such as in the event of riots (AsP, UdP 2, B II 2, c. 56). Bureaucrats even sought to lure student magistracies into believing they were advising exclusively in their best interest. They often used expressions such as: "if our Serene Lords had to know this, I do not doubt they would be sorry" (AsP, UdP 1, 2, c. 173). This sentence had an obvious threatening function which reinforced the need to comply, but at the same time presented the bureaucrat as a type of confidant, who cared for the institution to the point of keeping a secret. However, they ultimately advised in the best interest of the sovereign to ensure disruption to teaching was minimised, often at the expense of the Rector's prerogatives in terms of daily management of the University and justice administration (AsP, UdP 1, 2, c. 182; AsP, UdP 1, 2, c. 240). They became mediators between the centre and the University, forming alliances with both the ruler and the ruled:

> on the one hand, they (experts) would ally themselves with political authorities, focusing upon their problems and problematizing new issues …. On the other hand, they would seek to form alliances with individuals themselves … offering to teach them the techniques by which they might manage better (Rose and Miller, 1992, p. 188).

The bureaucratic apparatus of the Grand Dukes was activated, as required by *raison d'État,* to collect a wealth of information through written techniques which made the University and its components visible to the Grand Duke. This allowed him to shape the conduct of subjects in a much more detailed and comprehensive form than allowed by the overwhelming reliance on broad proscriptions contained in laws which characterized the old State of justice. Previously the action on people's behaviour was limited and mediated by the law itself, the goal of which was simply to preserve the control of the ruler over his territory (Foucault, 2007). The wealth of information gathered by the use of written techniques enabled the Grand Dukes to exercise a

totalising action over the University. The conduct of individuals was carefully constructed in accordance with the aims of those in power by a myriad of detailed regulations in the form of orders and letters from the Grand Duke or his bureaucrats which were inconsistent with the discourse of freedom promoted through the Statute. Intervention in the University's affairs was constant, with letters and orders sent often on a weekly and even daily basis when the gravity of the issues demanded. Letters sent from the Grand Duke and his bureaucrats to university magistrates and professors show that the rulers were prepared to use both sanctions and rewards to secure the success of their governmental plan (Foucault, 1995; Sargiacomo, 2008).

Financial information was particularly vital to the efficacy of the Grand Dukes' act of government. Given the generous effort made by the rulers to provide the University with the means to operate, most especially a growing body of renowned professors, control of how money was used within the institution was paramount. Cosimo was fully aware of the importance of financial information when he emphasised in one of his letters that he was keen that an institution which cost the State 10,000 ducats a year worked well (AsP, UdP 2, A I 3, cc. 77-78).

## Accounting and the Triumph of *Raison d'État*

The Statute (Cap. XXXVII) specified that all expenses had to be authorised by student magistracies and the authorisations or 'mandates' signed off by the Rector and the Notary. Information on how money had been used over the year was provided by a specific book, the name of which is not identified, kept by the *Depositario* where all revenue and expenses had to be registered. The same book had to be kept by the Notary, with cross-checks performed every four months to tackle fraud. The mandates system and the cross-checks between the two books were meant to ensure that money was used

as decided by the student magistrates, who were at the same time allowed to control the behaviour of their officials.

The Statute did not provide any further explanation of how to account for the monies of the University. The accounting function of the University was to be performed mainly by the *Depositario* (Cap. XXXVII) who was expected to manage the funds of the University in accordance with the decisions of the Rector and Councillors. In a rather vague way, the Statute stated simply that the *Depositario* was responsible for managing "the entire wealth of the University, coming from every source" (Cap. XXXVII), but what these sources should have been was not specified. Although revenues and expenses were apparently managed by the *Depositario* in accordance with the orders of the student magistracies, it is clear that the main resources of the University escaped the control of the Rector and Councillors and, therefore, the students. In one of the *Auditore dello Studio*'s letters to the Grand Duke it was noted that the revenues directly managed by the student magistracies were mainly coming from fees paid by students to graduate, and expenses were mainly due to the purchase of garments and tools, donations of wax to the cathedral and cleaning and decorations for the hall where graduation ceremonies were held (BUP, ms. 32, cc. 116-119). Details of these fees and expenses, although relatively insignificant, were meant to give the impression of substantial control by the students when the main source of revenue, that is money from tithes levied on ecclesiastic properties transferred from the State, and the main expenses, professors' salaries, were controlled by the Grand Duke, thus significantly curtailing students' authority and freedom. To manage the biggest part of the wealth of the University and provide the centre with information which would have enabled control from a distance by the Grand Dukes (Robson, 1992) would require an accounting system which ran parallel to that of the University.

The wealth of information gathered by the use of the Grand Duke's parallel accounting system, as presented in Figure 3, was only available to him and his bureaucrats for, in line with the rationality of *raison d'État*, *arcana imperii*, the secrets on which power hinges are not to be divulged (Foucault, 2007, p. 356).

Figure 3, Circulation of written documents within the bureaucratic apparatus
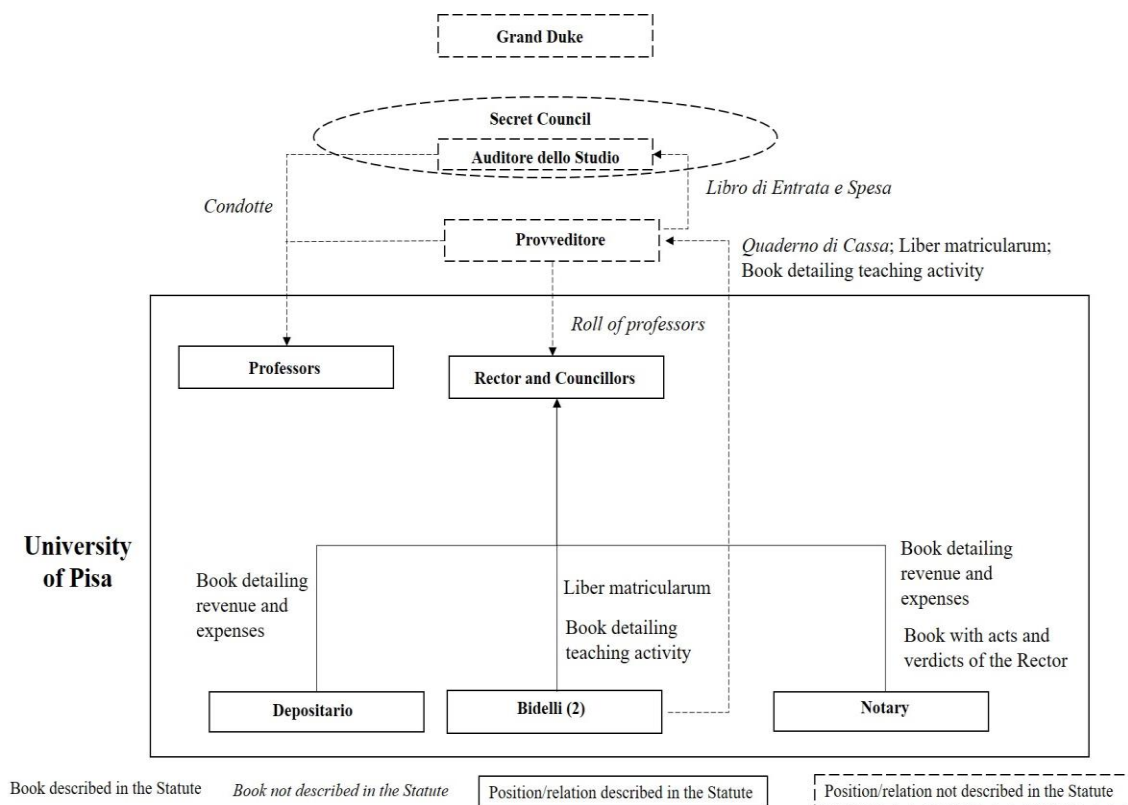
The success of the system centred on the *Provveditore* and the *Bidelli*, with the involvement of a third bureaucrat, the *Camarlengo della Dogana*, who was the treasurer of the city of Pisa and was directly appointed by the sovereign (Marrara, 1965). To ensure that the parallel, hidden, accounting system could count on loyal functionaries, the power to appoint the *Bidelli* was soon transferred to the Grand Duke, in open violation of the Statute (AsP, UdP 2, B II 2, cc. 73-74; AsP, UdP 1, 17, c. 30). The use

of resources was to be authorised by the *Provveditore* who was responsible for authorising expenditures on the basis of payments made by the *Camarlengo della Dogana*, who acted as treasurer for both the city and the University. Transactions were then recorded in two books, one kept by one of the *Bidelli*, the other by the *Provveditore*. As a result, the entire management of the main resources of the University was taken from the student magistracies and put firmly in the hands of the Grand Duke's bureaucrats.

With no substantial amount of money to spend, there was no opportunity for the students to manage the institution as they saw fit or, most significantly, to hire professors. To be able to choose professors, the students had to be able to pay them. Control of financial resources and freedom to spend money generated by the University or, most especially, transferred by the government, was necessary to ensure student independence. Indeed, it was the very basis of their ability to make the most important decisions about the operations of the University. Without control of the University's finances and the ability to monitor and approve how these were used the students were in effect disempowered, thereby making a mockery of the provisions of the Statute and placing the students in a position of subservience and ignorance instead of superintendence and authority.

The *Bidelli* had to keep a very detailed *Quaderno di cassa* (Cash book) which only included expenses according to the mandate, entered in double entries as they occurred. At the end of the year these expenses were summarised and their total transferred to the *Libro di entrata e spesa* (Book of revenue and expenditure, see Figure 4) which was kept by the *Provveditore*. In the *Libro di entrata e spesa* revenues were mostly made up of sums transferred from the centre, specifically the *Depositario Generale*, that is the State's treasurer in Florence. Money was usually transferred in

three or four instalments from the *Depositario Generale* to the *Camarlengo della Dogana*. Every time this occurred the *Provveditore* recorded the amount in his *Libro di entrata e spesa*. As a result, the *Provveditore* did not directly handle money, which was a task allocated to the treasurers in Florence and Pisa, but instead had to perform a bookkeeping function and authorise expenditure.

Between 1543 and 1610 the average amount contributed by the State was 8,922 scudi per annum. Over the first seven years of the life of the University after reopening some revenues were collected from local institutions or private bankers, but as time went by and the funding system was perfected all revenues flowed from the centre. The vast majority of these resources (on average 98.5%) came from the proceeds of tithes levied on ecclesiastic properties retained by the State, with the agreement of the Papal State. These were subsequently transferred to the University. Nearly 1% of revenues was received directly from the Grand Duke out of his personal patrimony, as a way to show the purported benevolence of the ruler towards the University and its members (AsP, UdP 1, 159-192; Davies, 2009, pp. 210-214). Resources controlled by student magistracies averaged as little as 40 scudi[22] per annum, less than 0.5% of the overall University revenues. Apart from general running costs such as paper or books, expenses were mostly made up of salaries paid to professors and University officials[23].

---

[22] The figure has been calculated considering the only source of income completely controlled by the University, the graduation fees (BUP, ms. 32, cc. 116-119) which is the amount of which is stated in the Statute (Cap. LVIII), and the average number of graduates in the period (Davies, 2009, pp. 102-103).

[23] Revenue and expenditure were presented in different sections, starting with revenue, and sub-totals for each page were presented to help in detecting computation errors. The calculation of the overall totals was made using a table which followed the entries, in which the sub-totals for each page were summed. The difference between revenue and expenditure was added to the section with the smallest total to balance the book.

Figure 4, Extract from the *Libro di entrata e spesa* for academic year 1559-1560. Archival material from the State Archive of Pisa (AsP, UdP 1, 164, c. 17). Reproduction licence State Archive of Pisa, n. 16922, 26/01/2017.

Particular attention was paid to the control of expenses, which were dealt with both in the *Quaderno di cassa* and in the *Libro di entrata e spesa*[24]. The recording of transactions started with the mandate, which included the page of the *Quaderno di cassa* where the payment was recorded and a description of the transaction (see for example AsP, UdP 1, 325, c. 1). After payment was made the mandate was agreed and the transaction recorded in the *Quaderno di cassa* in which every payee had their own page, as did the treasurer. Hence, every transaction took two pages, one for the debtor (the treasurer) and one for the creditor, the professor. In the case of payments to professors, the payment made by the treasurer was recorded as follows:

> Sir Lionardo Colucci Camarlengo della Dogana of Pisa paid on 9 November sixty scudi as per mandate number 2 to Illustrious Mr. Giovan Battista Cartegni as in this [book on page] 4 (AsP, UdP 1, 229, c. 3).

The payment received by the professor was also recorded:

> Illustrious Mr. Giovan Battista Cartegni da Bagnone, professor of medicine, teaching the third hour in the morning received on 9 November sixty scudi, paid for delivering his teaching as per mandate n. 2 by Lionardo Colucci Camarlengo della Dogana as in this [book on page] 3 (AsP, UdP 1, 229, c. 4).

At the end of the year all the transactions involving the creditor were summarised on the page dedicated to the payee:

---

[24] Unfortunately no *Quaderni di cassa* for the period investigated seem to have survived, as the first available is that for academic year 1624-1625. However, the *Libri di entrata e spesa* kept by the *Provveditore*, for which a nearly complete series for the period is available at the State Archive of Pisa (AsP, UdP 1, 159-192), do not present significant changes, and reference to the existence of a *Quaderno di Cassa* is a constant. The example used is taken from the academic year 1624-1625, which is the closest to the period analysed in the paper. No hints of significant changes in the accounting praxis from 1609 to 1624 have been found in the archive.

> Illustrious Mr. Giovan Battista Cartegni da Bagnone has received 380 scudi which have been included in expenditure [in the Libro di entrata e spesa on page] 5 (AsP, UdP 1, 229, c. 4).

The total was transferred to the *Libro di entrata e spesa*, after which the entries in the *Quaderno di cassa* were closed, with cross-checks enabled by reporting page numbers[25]:

> To illustrious Mr. Giovan Battista Cartegni da Bagnone, professor of medicine, teaching the third hour in the morning in the University of Pisa [have been paid] 380 scudi for providing a year of teaching, in 4 instalments as per the Quaderno di Cassa [on page] 4 (AsP, UdP 1, 208, c. 5).

Whenever expenses exceeded revenues the difference was covered by public debt. The two officials, the *Sindachi del Monte*, who were responsible for ensuring that the account of the *Provveditore* was "reviewed" and then "settled", resided in Florence where the highest ranked official of public debt, the *Provveditore del Monte*[26], sat in the Secret Council. Accordingly, the book of revenues and expenses had to be sent to Florence, where it was carefully checked before any losses would be covered (see for example AsP, UdP 1, 159, c. 3). The amount provided by the *Sindachi del Monte* to meet the deficit was the first expense listed in the book for the following year (see for example AsP, UdP 1, 160, c. 20), thereby creating a link between the two books[27].

The accounting systems operated from the centre were to provide the means for the ruler to know the financial situation of the University and to make sure that it could continue its important function, making particularly visible at the same time one of its

---

[25] In the example, the total payment made to the professor in the *Quaderno di cassa* includes the number of the page in the *Libro di entrata e spesa* were the total payment was transferred (p. 5), while the correspondent entry in the latter includes the page were the original calculation was made in the former (p. 4).

[26] The *Provveditore del Monte* could count on several public servants to discharge its duty, notably for this study the *Sindachi del Monte*.

[27] Deficits usually arose when tithes collected were lower than planned expenditure or when the Grand Duke, following a request from a professor, agreed to grant them an increase in their salary.

main constituents, the professors, and their value as professionals[28]. The accounts were also a means to highlight the sovereign's benevolence and willingness to reward commitment. Hence, good students, most especially if on a low income, would have been the target of the Grand Duke's benevolence when he personally covered their board and lodging expenses (AsP, UdP 1, 164, c. 1). Cosimo even allowed a bright student, Francesco Torelli, who was the son of one of his top bureaucrats, to graduate without any payment even though "this tampers with the Statute" (AsP, UdP 2, B II 1, c. 47). Professorial compliant behaviour and good performance were rewarded with confirmation in post and increases in salaries, always after "having reviewed (the candidate's) performance" (NLF, Ms Corte d'Appello, 3), or with extra payments. Two examples were when the accounts show how the mathematician Ignazio Danti (AsP, UdP 1, 175, c. 14) and physician Rodrigo Fonseca (AsP, UdP 1, 179, c. 7) received a "donativo" (small gift) in recognition of their outstanding teaching performance. In general, the entire process of selection and confirmation of professors was firmly in the hands of the Grand Duke, who decided on the basis of the written evidence provided by his bureaucrats (Abbondanza, 1958; Marrara, 1965, 1993a). Accordingly, a professor was awarded an increase in salary after the *Provveditore* confirmed in writing his dedication to teaching and underlined how he taught both "in class and at home" (AsP, UdP 1, 17, c. 7), while another was confirmed in post as he had "taught to the satisfaction of all […] and served the Duke with promptness and sincerity", provided that he kept showing the "obedience due to his superiors" (AsP, UdP 1, 11, c. 21). To

---

[28] Salaries at the time provided a good indication of the value of the person. Higher salaries were not only sought to help professors to secure a life of privilege and wealth but also a higher social status, which was paramount at the time. A clear example of the importance of a high salary to enjoy a high social status is provided by the grave of Professor Filippo Decio, who had taught at Pisa between the end of the 15th and the beginning of the 16th century. In the epitaph on his grave, a presence is given to how he enjoyed a salary of over 1,000 ducats, rather than his scientific achievements.

this end, accounting information was complemented with non-financial information in written form to allow the ruler to have a clear picture of the professor.

Further information gathered by the *Bidelli* allowed matching the cost of professors with their performance and commitment to the ruler's governmental plan. As stated in Cap. XXXV of the Statute, the *Bidelli* had to keep a book dedicated to recording how teaching activity was carried out at the University. In the book, which was given to the *Provveditore*[29] every four months the *Bidelli* had to carefully record the names of anyone who hindered teaching, whether they were professors starting late or missing class, or students making a noise or failing to attend. This book was ultimately aimed at providing the centre, through the *Provveditore*, with information on students and professors. It was an objectivising and dividing practice which allowed those in power to discriminate between "criminals and good boys", between those who did and did not show loyalty to and compliance with the Grand Duke (Foucault, 1982, p. 778). In particular, it was useful to understand if professors were able to attract students to their lectures, their dedication to their job and their respect of their own *condotta*.

The wealth of information available to the Grand Duke allowed an individualised action on those teaching at Pisa. Professors failing to align their conduct the sovereign's expectations were often targeted with specific sanctions. Student attendance was obviously critical in ensuring that future bureaucrats and professionals within the State were provided with adequate knowledge (Foucault, 2007). Accordingly, professors were expected to make sure that students attended class regularly. Professors who did not show enough energy in seeking to achieve student attendance were often indefinitely suspended from service (see for example AsP, UdP 1, 2, c. 28). Moreover,

---

[29] Cap. *XXXV* is the only place where the *Provveditore* is mentioned in the Statute, but no description of his functions can be found anywhere, in a clear attempt to keep his activity from students and professors.

teaching should have been delivered consistent with the guidelines provided by the *Auditore dello Studio* (BUP, ms. 32, cc. 68-69)[30] whilst content was to adhere to the provisions of the Statute and the professor's *condotta*. If teaching performance was deemed unsatisfactory, most especially when compared to the cost highlighted in the accounts, a professor could have been reduced in status to a less prestigious chair. This happened to Giovanni Talentoni who taught medicine and was ordered to teach logic, a subject allocated usually to junior professors (Fabroni, 1792, pp. 289-290).

Good discipline by professors was also extremely important if students were not only to improve their technical knowledge but also to "learn devotion" (Foucault, 2007, p. 415) to their masters and ultimately to the ruler. As a result, Professor Borri was dismissed in 1586 because of his "quarrelsome nature" (Grendler, 2002, p. 160), while Professor Plauzio was imprisoned in 1567 after having had an argument with a colleague (AsP. UdP 2, B II 1, c. 35). In less serious cases, the professor was simply fined, as happened even to Galileo Galilei who missed 18 lectures in 1590 (Davies, 2009, p. 127), or reprimanded and urged to improve his behaviour (AsP, UdP 2, G 77, c. 224). So detailed was information gathered by the centre and meticulous the resulting regulation in the form of letters and specific orders that the *Auditore dello Studio* even sought to recommend that professors were to wear a gown at all times as "they have to teach others not only knowledge in class, but also good habits by being a model" (AsP, UdP 1, 2, c. 173). Professors where therefore the target of "permanent, continually renewed, and increasingly detailed regulation" (Foucault, 2007, p. 442) which left them no choice but to abide by the orders of the Grand Duke.

The use of written techniques also enabled a control of students, who were expected to behave irreproachably at all times, by enabling and individualising action

---

[30] In particular, professors were expected not to dictate to the students and not even allow them to take notes in order to train their memory.

on each of them. Rebellious and unsuitable behaviour was not tolerated from those who would have served the State in the future. As a result, the sovereign ordered the imprisonment of the student Giovan Battista Gatteschi because he called the head of one of the student residencies "a liar" (AsP, UdP 2, B II 2, cc. 9-11), an intolerable act of insubordination to authority, while another student was arrested following bad behaviour at games held by the city (AsP, UdP 2, A I 3, cc. 77-78). The Grand Duke often intervened to reprimand the students when they interrupted lectures or did not attend, requesting the Rector to take action (AsP, UdP 1, 2, c. 396). In marked contrast with the Rector's alleged independence, the Grand Duke even urged him "to obey what he [the *Provveditore*] will order" to deal with misbehaving students, otherwise the ruler "would have been forced to show those who make mistakes that poor behaviour displeases us" (AsP, UdP 1, 2, c. 294). These actions, which aimed at defining students' conduct "at every point, at every moment" (Foucault, 2007, p. 341) were only possible because of the detailed records kept about them. There needed to be the ability to individualise those attending, making them visible to those in power.

Pivotal to the ability of the Grand Duke to identify recalcitrant students was a book kept by the Notary, the *Liber matricularum* (Cap. II; Cap XXXII), which had to be handed to the *Provveditore* at his request, where the names of the students enrolled at Pisa were registered. This information was then matched with that provided by the book kept by the *Bidelli*, thereby allowing the centre to know the names of those who misbehaved and enabling a more effective action to be taken on them. Information gathered in this way allowed the Grand Duke to take a role in even the most important display of student freedom, the election of the Rector. Once, when the winning candidate did not meet the ruler's favour he required a new election (AsP, UdP 2, A II 3, cc. 97-98), and on another occasion deposed the existing Rector by alleging that he

had violated the Statute (AsP, UdP 2, A II 3, c. 239). Reference to the law did not aim at defending the supreme principles it included but rather to give vigour and meaning to the choices of the sovereign. It was used not as a source of justice but as a technique consistent with the governmental aims of those in power (Foucault, 2007). However, the law, when needed could be silenced as the Grand Duke saw fit and superseded by his letters and orders.

This never-ending action essential to the rationality of *raison d'État* turned individuals into subjects (Foucault, 1982). They could only choose between options sanctioned by those in power, even if their freedom formally remained intact and protected by the Statute. This new form of "conduct of conduct" (Foucault, 2007, p. 503) was exercised without deferring to a juridical system or the use of violence (Neu, 2000), but instead through the use of diverse and flexible tactics which did not have to correspond to the law. Through the use of these tactics, which relied upon written techniques of which accounting was especially significant, individuals and their actions were given in considerable detail, classified and made visible and thus amenable to be acted upon (Miller and Rose, 1990). The result was that their behaviour could be normalised according to the needs of those in power (Foucault, 2007, p. 85).

So powerful and effective were the techniques used by the Grand Dukes that no sign of rebellion by the students has been found, notwithstanding the evident loss of independence of the University. Only minor incidents occurred, such as when the students, exasperated by the continuous extension of the academic year through the cancellation of traditional holidays decided by the *Provveditore* (another statutory prerogative taken from the Rector), organised protests and interrupted lectures (AsP, UdP 2, B II 1, c 35; AsP, UdP 2, B II 2, c. 56; AsP, UdP 2, B II 2, cc. 47-48). Through its subtle action, *raison d'État* represented the first development of a new art of

government, which in the 18th century would later give birth to the governmentalized State based not simply on disciplinary mechanisms and the instruments of police which constantly prescribe desired behaviour but rather on the use of apparatuses of security (Foucault, 2008).

Conclusion

This study has examined the way in which *raison d'État* functioned as the first development of a new art of government, which later would evolve into the modern governmentalized liberal state, and how for its effectiveness there was a fundamental dependency on information from accounting practices. It has considered an under-researched period and a non-Anglo-Saxon context with the analysis of the University of Pisa within the Grand Duchy of Tuscany under the rule of Cosimo, Francesco and Ferdinando de' Medici. The University was critical to the cultural policy of the Grand Dukes who sought to make their country the richest and most internationally renowned among the Italian States by an exhaustive, detailed control of the University.

The University was a key component of the mechanisms which sought to reinforce State forces in a scenario characterised by ongoing competition among States within an indefinite time, which was exemplified by the political situation in Italy (Foucault, 2007). The University would help to promote the development of a common culture and benefit the local economy (Wood, 2005; Cantoni and Yuchtman, 2014), but also would enhance the State's internal management by training trusted diplomats and loyal bureaucrats who increasingly supported the sovereign in his ruling of the Grand Duchy. The importance of State bureaucrats in gathering detailed information on what was to be governed and in propagating the will of the sovereign (Foucault, 2007) meant that they were increasingly drawn from the elites trained at Pisa. In securing a strong

44

future for the Duchy the capabilities and related contributions from senior, well-educated officials were now more important than belonging to a specific social class[31].

The creation of a new bureaucratic apparatus made up of governmental experts (Miller, 1990), most importantly the *Provveditore* and the *Auditore dello Studio*, whose presence and wide-ranging powers were not sanctioned in the Statute or approved by students, and the widespread use of written techniques as forms of police, enabled the Grand Dukes to gain a detailed knowledge of the University over which this knowledge allowed them to exercise a continuous influence. In particular, unlike a reading of the Statute would have had suggested, the management of the main financial resources of the University was taken from the hands of the student magistracies and put firmly under the control of State functionaries. Contrary to the provisions in the 1545 Statute, the Rector's prerogatives were often violated, as was the independence of professors and their councils. Irrespective of the promise of great freedom made by the Statute, the close control exercised by the State meant that the University had little freedom apart from when it was consistent with the instrumental use of the institution as a tool for *raison d'État*. The connections between the mandates, the *Quaderno di cassa* kept by the *Bidelli* and the *Libro di entrata e spesa*, meant that the *Provveditore* was able to ensure that the financial resources provided by the centre were spent as authorised. They were also able to gain information about those working for the University and on the services they had provided, most especially the professors whose value as professionals and their allegiance to the Dukes were made visible by the amount they earned.

The knowledge that the financial information provided the centre was amplified and strengthened by complimentary information provided through other written

---

[31] Under the three Grand Dukes bureaucrats would mainly come from the bourgeois class, with some of them even having very humble origins, provided they were adequately trained. Aristocracy took over the State bureaucracy only in the second half of the 17th century (Diaz, 1976).

techniques. Particularly important were the contracts dictating the terms of employment for the professors, the *condotte*, which included detailed provisions for each individual as to how they were expected to carry out their teaching activities. Effective control of professors also depended on a book kept by the *Bidelli* and regularly checked by the *Provveditore*, which encompassed the behaviour of professors, most especially their punctuality, teaching style, ability to attract students to their lectures and their attitude towards those who misbehaved. The power of the ruler in determining appointments, but also promotions, dismissals and the bestowing of extra-payments meant that written financial and non-financial information was aimed at making the professors "docile bodies" (Miller and O'Leary, 1987), loyal to the Grand Duke and committed to his plan to make the University a well-functioning part of the State. Written techniques were also employed to control students, through the same book kept by the *Bidelli* which also included a record of the behaviour of students, and the *Liber matricularum*. Students and their conduct were made knowable and, thus, controllable (Álvarez-Dardet *et al.*, 2002) by the ruler and his bureaucrats, enabling a discrimination between good and bad students (Foucault, 1982) and a detailed action on each and all of them. This was meant to ensure that future elites gained the knowledge needed to run the State and learnt devotion to those in authority.

The study shows how the State can use multiple deceptive tactics in the pursuit of its true goals, leading subjects to believe that their freedom was protected whilst actually disciplining them in a never-ending way. Moreover, it shows the need for historical works which investigate the rise and development of a new art of government, that is governmentality, which uniquely does not rely on formal laws. This is particularly important for studies focusing on the shift from a State of justice underpinned by sovereignty to an administrative State informed by *raison d'État*. The

functioning of *raison d'État* has highlighted how laws can be used as deceptive tactics rather than to set transcendental values and rules and that other tools, of which accounting can hold a prominent place, can be fruitfully used also in open contradiction with the law itself. The working of written technologies of government in accounts, laws and a myriad of regulations and the detailed intervention by those in power, not necessarily in the form of the law, should be analysed in order to fully appreciate the ways in which individuals are turned into subjects through the use of disciplinary techniques (Foucault, 1982).

Analysis of the functioning of *raison d'État* as the first development of governmentality could be deepened by considering other institutions within the Grand Duchy of Tuscany to investigate whether they were targeted by the same ensemble of techniques. Moreover, there is scope for comparisons with other Italian and non-Italian universities to understand if and how these institutions were kept under control by the rising administrative States.

References

Primary sources

State Archive of Pisa (AsP)

Deposit 1

Letters, bundle 2
Pleas, bundle 11
Negotiations, bundle 17
Libri di entrata e spesa, bundles 159-192 and 208
Quaderni di cassa, bundle 229
Mandates, bundle 325

Deposit 2

Section A I, statutes, bundle 3
Section A II, laws and regulations, bundle 2
Section B II, letters, bundles 1 and 2
Section G, miscellaneous, bundle 77

Library of the University of Pisa (BUP)

Manuscript n. 32

Library of the Institute for Roman Law and Law History of the University of Pisa (BDR)

Osservazioni sopra la giurisdizione e diritti spettanti all'Accademia Pisana scritte di commissione dalla Regia Deputazione sopra gli affari della medesima

National Library of Florence (NLF)

Miscellaneous, Corte d'Appello, bundle 3

Secondary sources

Abbondanza, R. (1958), "Tentativi medicei di chiamare l'Alciato allo studio di Pisa: (1542-1547)", in *Annali di Storia del Diritto*, Vol. 2, Giuffrè, Milano, pp. 362-403.

Álvarez-Dardet, C., Baños, J., Carrasco, F. (2002), "Accounting and control in the founding of the new settlements of Sierra Morena and Andalucia 1767-72", *European Accounting Review*, Vol. 11 No. 2, pp. 419-439.

Armstrong, P. (1994), "The influence of Michel Foucault on accounting research", *Critical Perspectives on Accounting*, Vol. 5 No. 1, pp. 25-55.

Baker, C. R., Quéré, B. P. (2015), "Historical innovations in the regulation of business and accounting practices: a comparison of absolutism and liberal democracy", *Accounting History*, Vol. 20 No. 3, pp. 250-265.

Baños, J., Gutierrez, F. (2012), "Accounting for the production of coins: The enactment and implementation of the Spanish Ordinances of the Mints, 1730", *Accounting History*, Vol. 17, No. 3-4, pp. 351-367.

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

Birkett, W. P., Evans, E. (2005), "Control of accounting education within Australian universities and Technical Colleges 1944-1951: a uni-dimensional consideration of professionalism", *Accounting, Business & Financial History*, Vol. 15 No. 2, pp. 121-143.

Bizzocchi, R. (1995), "Church, religion, and state in the early modern period", *The Journal of Modern History*, Vol. 67, Supplement: pp. S152-S165.

Bourdieu, P. (1998), *The State nobility: elite schools in the field of power*, Stanford University Press, Stanford.

Bracci, E., Maran, L., Vagnoni, E. (2010), "Saint Anna's hospital in Ferrara: accounting and organizational change during the devolution", *Accounting History*, Vol. 15 No. 4, pp. 463-504.

Cantoni, D., Yuchtman, N. (2014), "Medieval universities, legal institutions, and the commercial revolution", *The Quarterly Journal of Economics*, Vol. 129 No. 2, pp. 823-887.

Carnegie, G. D., Rodrigues L. L. (2007), "Exploring dimensions of the international accounting history community", *Accounting History*, Vol. 12 No. 4, pp. 441-464.

Cochrane, E. (1981), "Reviewed work: Il Granducato di Toscana: I Medici by Furio Diaz", *The Journal of Modern History*, Vol. 53 No. 1, pp. 127-129.

Contini, A. (2000), "Aspects of medicean diplomacy in the sixteenth century", in Frigo, D., *Politics and diplomacy in early modern Italy*, Cambridge, Cambridge University Press, pp. 49-94.

Davies, J. (2009), *Culture and power. Tuscany and its Universities 1537-1609*, Brill, Leiden.

Del Gratta, R. (1993), "L'età della dominazione fiorentina (1406-1543)", in Commissione rettorale per la storia dell'università di Pisa (Ed), Storia dell'*università di Pisa. 1343*-1737, Vol. 1, Tomo 1, Pacini, Pisa, pp. 33-78.

Diaz, F. (1976), *Il Granducato di Toscana: I Medici*, UTET, Torino.

Dooley, B. (1989), "Social control and the Italian universities: from Renaissance to Illuminismo", *The Journal of Modern History*, Vol. 61 No. 2, pp. 205-239.

Erwin, S. (2015), "Political technique, the conflict of *umori*, and Foucault's reading of Machiavelli in Sécurité, Territoire, Population", *Foucault Studies*, No. 14, pp. 172-190

Fabroni, A. (1792), *Historia Academiae Pisanae*, Vol. 2, Mugnainius, Pisa.

Fasano Guarini, E. (1995), "Center and periphery", *The Journal of Modern History*, Vol. 67, Supplement: pp. S74-S96.

Foucault, M. (1982), "The subject and power", *Critical Inquiry*, Vol. 8 No. 4, pp. 777-795.

Foucault, M. (1995), *Discipline and punish. The birth of the prison*, Vintage Books, New York.

Foucault, M. (1991), "Governmentality", in Burchell, G., Gordon, C. and Miller P. (Eds), *The Foucault effect. Studies in governmentality*, University of Chicago Press, Chicago, pp. 87-104.

Foucault, M. (2000), "Truth and power", in Rabinow, P. (Ed.), *The Foucault reader*, Pantheon Books, New York, pp. 51-75.

Foucault, M. (2001), "Omnes et singulatim. Verso una critica della ragion politica", in Mazzocca, O. (Ed), *Biopolitica e liberalismo. Detti e scritti su potere ed etica (1975-1984)*, Medusa, Napoli, pp. 107-146.

Foucault, M. (2007), *Security, population, territory. Lectures at the Collège de France (1977-1978)*, Palgrave Macmillan, New York.

Foucault, M. (2008), *The birth of biopolitics. Lectures at the Collège de France (1978-1979)*, Palgrave Macmillan, New York.

Galluzzi, R. (1781), *Istoria del granducto di Toscana sotto il governo della casa Medici, vol II*, Glauco e Tommaso Masi, Livorno.

Grendler, P. (2002), *The universities of the Italian renaissance*, Johns Hopkins University Press, Baltimore.

Hoskin, K., Macve, R. (1986), "Accounting and the examination: a genealogy of disciplinary power", *Accounting, Organizations and Society*, Vol. 11 No. 2, pp. 105-136.

Hoskin, K., Macve, R. (1988), "The genesis of accountability: the West Point connections", *Accounting, Organizations and Society*, Vol. 13 No. 1, pp. 37-73.

Hoskin, K, Macve, R. (1994a), "Writing, examining, disciplining: the genesis of accounting's modern power", in Hopwood, A. and Miller, P., *Accounting as a social and institutional practice*, Cambridge University Press: Cambridge, pp. 67-97.

Hoskin, K, Macve, R. (1994b), "Reappraising the genesis of managerialism: a re-examination of the role of accounting at the Springfield Armory, 1815-1845", *Accounting, Auditing & Accountability Journal*, Vol. 7 No. 2, pp. 4-29.

Jensen, D. L. (1978), "Catherine de Medici and her Florentine friends", *The Sixteenth Century Journal*, Vol. 9 No. 2, pp. 57-74.

Jones, M. J. (1994a), "The evolution and workings of an innovatory college 'taxation' system: the finances of the University, and Colleges, of Oxford 1883-1926", *Accounting, Business & Financial History*, Vol. 4 No. 3, pp. 403-430.

Jones, M. J. (1994b), "Accounting change, communitarianism and etatism: the University, and Colleges, of Oxford 1800-1923", *Critical Perspectives on Accounting*, Vol. 5 No. 2, pp. 109-132.

Jones, M. J., Oldroyd, D. (2015), "The 'internationalisation' of accounting history publishing", *The British Accounting Review*, Vol. 47 No. 2, pp. 117-123.

Korvela, P. E., (2012), "Sources of governmentality: two notes of Foucault's lecture", *History of the Human Sciences*, Vol. 25 No. 4, pp. 73-82.

Lord, B, Robb, A. (2010), "Women students and staff in accountancy: the Canterbury tales", *Accounting History*, Vol. 14 No. 4, pp. 529-558.

Lemke, T. (2007), "An indigestible meal? Foucault, governmentality and state theory", Journal of Social Theory, Vol. 8 No. 2, pp. 43-64

Madonna, S., Maran, L., Cestari, G. (2014), "The 1771 and 1824 reforms of the University of Ferrara: a Foucauldian Analysis of papal interest", *Accounting History*, Vol. 19 No. 4, pp. 507-532.

Maran, L., Castellini, M, Bisman, J. (2014), "Peter Leopold's reform of Tuscany (1774): management, organization and regulation at the local level", *Management & Organizational History*, Vol. 9 No. 1, pp. 26-44.

Maran, L., Bracci, E., Funnell, W. (2016), "Accounting and the management of power: Napoleon's occupation of the commune of Ferrara (1796-1799)", *Critical Perspectives on Accounting*, Vol. 34, pp. 60-78.

Marrara, D. (1965), *L'università di Pisa come università statale nel granducato mediceo*, Giuffrè, Milano.

Marrara, D. (1993a), "L'età medicea (1543-1737)", in Commissione rettorale per la storia dell'università di Pisa (Ed), Storia dell'*università di Pisa. 1343*-1737, Vol. 1, Tomo 1, Pacini, Pisa, pp. 79-187.

Marrara, D. (1993b), "Gli statuti di Cosimo I", in Commissione rettorale per la storia dell'università di Pisa (Ed), Storia dell'*università di Pisa. 1343*-1737, Vol. 1, Tomo 2, Pacini, Pisa, pp. 571-656.

Miller, P. (1990), "On the interrelations between accounting and the state", *Accounting, Organizations and Society* Vol. 15 No. 4, pp. 315-338.

Miller, P., O'Leary, T. (1987), "Accounting and the construction of the governable person", *Accounting, Organizations and Society*, Vol. 12 No., pp. 235-265.

Miller, P., Rose N. (1990), "Governing economic life", *Economy and Society*, Vol. 19 No. 1, pp. 1-31.

Molho, A. (1990), "Recent works on the history of Tuscany: fifteenth to eighteenth centuries", *The Journal of Modern History*, Vol. 62 No. 1, pp. 57-77.

Neu, D. (2000, "'Presents' for the 'Indians': land, colonialism and accounting in Canada", *Accounting, Organizations and Society*, Vol. 25 No. 2, pp. 163-184.

Poggi, G. (1978), *The development of the modern state. A sociological introduction*, Stanford University Press, Stanford.

Pratilli, G. C. (1975), *L'università e il principe. Gli studi di Siena e di Pisa tra rinascimento e controriforma*, Olschki Editore, Firenze.

Robson, K. (1992), "Accounting numbers as 'inscription': action at a distance and the development of accounting", *Accounting, Organizations and Society*, Vol. 17 No. 7, pp. 685-708.

Robson, K. (1994), "Inflation accounting and action at a distance: the Sandilands episode", *Accounting, Organizations and Society*, Vol. 19 No. 1, pp. 45-82.

Rose, N. and Miller, P. (1992), "Political power beyond the State: problematics of government", *British Journal of Sociology*, Vol. 43 No. 2, pp. 172–205.

Sargiacomo, M. (2006), "Using accounting records to enhance an understanding of a seventeenth-century Italian feudal community: the case of the Commune of Penne (1664–90)", *Accounting History*, Vol. 11 No. 4, pp. 475-502.

Sargiacomo, M. (2008), "Accounting and the 'Art of Government': Margaret of Austria in Abruzzo (1539–86)", *European Accounting Review*, Vol. 17 No. 4, pp. 667-695.

Sargiacomo, M. (2009), "Accounting for the 'good administration of justice': the Farnese State of Abruzzo in the sixteenth century", *Accounting History*, Vol. 14 No. 3, pp. 235-267.

Sargiacomo, M., Servalli, S., Carnegie, G. D. (2012), "Accounting for killing: accountability for death", *Accounting History*, Vol. 17 No. 3-4, pp. 393-413.

Servalli, S. (2013), "The interface of power and charity in the government of poor A case from the Italian context in the sixteenth-seventeenth centuries", *Accounting, Auditing & Accountability Journal*, Vol. 26 No. 8, pp. 1306-1341.

Sorrentino, V. (2008), *Il pensiero politico di Foucault*, Meltemi, Roma.

Stone, L. (1974). *The University in Society*, Princeton University Press, Princeton:

Swartz, D. (1997), *Culture and power. The sociology of Pierre Bourdieu*, The University of Chicago Press, Chicago.

Tanzini, L. (2007), *Alle origini della Toscana moderna: Firenze e gli statuti delle comunità soggette tra XIV e XVI secolo*, Firenze, Olschki.

Terpstra, N. (2001), "Competing visions of the State and social welfare: The Medici Dukes, the Bigallo magistrates, and local hospitals in sixteenth-century Tuscany", *Renaissance Quarterly*, Vol. 54 No. 4, pp. 1319-1355.

Tilling, M. V. (2002), "The dialectic of the university in times of revolution echoes of the industrial revolution?", *Critical Perspectives on Accounting*, Vol. 13 No. 5-6, pp. 555-574.

Toniolo Fascione, M. C. (1980), "Aspetti di politica culturale e scolastica nell'età di Cosimo I: l'istituzione del Collegio della Sapienza di Pisa", *Bollettino Storico Pisano*, Vol 49, pp. 61-86.

Varchi, B. (1721), *Storia fiorentina*, Edizioni Colonia, Firenze.

Williams, B. Wines, G. (2006), "The first 10 years of Accounting History as an international refereed journal", *Accounting History*, Vol. 11 No. 4, pp. 419-445.

Wood, T. E. (2005), *How the Catholic Church built western civilization*, Regnery Publishing, Washington.