Religion and accounting texts in eighteenth century Scotland: organizational practices and a culture of accountability.

Purpose: To explore the extent to which Scottish pre-eminence in accounting texts in the eighteenth century was influenced by religion. By so doing, to add to the literature on the relationship between religion and accountability.

Design/methodology/approach: An examination of religion as social practice is conducted by examining the relationship between formal, printed, sources, and the extensive archives of the Church of Scotland. A sample of five administrative units of the church is used to explore local practice in detail.

Findings: Accountability was at the heart of the theology of the Church of Scotland. It shaped local practices of accountability to give what is termed 'systemic accountability', which featured the detailed specification of roles and the recording of transactions. Lay involvement in this system was extensive amongst the 'middling sort'. This system formed the backdrop to the Scottish preeminence in accounting texts, facilitated by widespread literacy and a propensity to publish, both in turn shaped by the broader religious context.

Research limitations/implications: the research is confined to Scotland and does not consider the wider impact on areas such as British North America. The value of examining religion as a relationship between belief and social practice could be extended to other belief systems, as the article only considers the Reformed Protestant tradition of Christianity.

Practical implications (if applicable)

Social implications (if applicable)

Originality/value: The value is in a detailed investigation of religion as a social practice, which has not been presented before in the context of accountability. It presents a new perspective on Scottish accomplishments in the field of accounting, accomplishments which have been of significance for the broader profession.

Work on the impact of religion on accounting has challenged a division between the sacred and the profane, where accounting is seen to be proper to the latter (Laughlin, 1988; Booth, 1993; Carmona and Ezzamel, 2006; McPhail, Gorringe and Gray, 2005). Such a division assigns accounting to the profane world and, it has been argued, causes the faithful to seek to relegate it to, at best, a minor role in their affairs. Because of this, religion and religious practice cannot be seen as a significant influence on the development of accounting. This position has been convincingly challenged by work looking at religious traditions as diverse as the Church of Scotland, Wesleyan Methodism and Jesuitism (Jacobs and Walker, 2004; Jacobs, 2005; Espejo, Manjon and Sanchez-Matamoros, 2006; Paisey and Paisey, 2011). Much of this work, however, has been carried out at the level of belief as promulgated in the official statements associated with central religious organizations. In a particularly valuable account, Paulo Quattrone, based on detailed archival research, has argued that

> the development of accounting and accountability practices within the Society of Jesus from the 16th to the 17th centuries cannot be reduced to an economic explanation that views

them merely as tools for measuring and allocating economic resources thereby explaining the formation of hierarchies. Rather, their development and refinement were tightly linked to the absolutist ideology of the Roman Catholic doctrine of the Counter-Reformation (Quattrone, 2004: 647).

This draws our attention to the need to look at practices within a broader context. Religious practices, such as rituals, cannot simply be 'read off' formal statements of belief. In many ways how religion is 'done' can diverge from formal statements of belief. The need is to explore the relationship between belief and practice, where belief gives meaning to practices but is immanent in those practices. Such a perspective, however, needs to be supplemented by paying attention to the organizing practices which made rituals possible. In this combination of belief, ritual and organizing practices, this article argues, particular 'cultures of accountability' arise which then have an influence on activities in secular domains. One symbol of such influence was the accounting texts authored by Scots which are widely accepted to have been market leaders in the eighteenth century (Mepham, 1988; Soll, 2014). In particular, the work of John Mair, *Book-keeping Modernized*, was the leading accounting text on both sides of the Atlantic (Sheldahl , 1985: 7; McCusker and Menard, 1985: 345). The book went through twenty-nine printings and eighteen numbered editions between 1736 and 1807. One author (Mepham, 1994) has related this pre-eminence to the Scottish Enlightenment; this article complements that approach by placing the texts and their authors in the context of religious practice. This extends the literature on accountability and religion by bringing in the organizational routines that were necessary to sustain religious practice and, ultimately, religious belief. While the use of these accounting texts is an important topic it is not the focus of this article. Neither is the article a detailed consideration of the content of the texts (Quattrone 2009). Rather, it seeks to explore the impact of particular forms of religious practice as entailed by Scottish Presbyterianism in creating a broad culture of accountability. Religious practice is seen to have contributed to the creation of such a culture in both direct and indirect ways. The focus of Presbyterian thought on discipline and order led to the provision of systematic manuals for the organizing of the church which specified organizing routines. At their heart were the creation and maintenance of detailed records, both organizational and financial, which enabled the production of local routines. A more detailed examination of these local routines indicates the centrality of lay involvement. Taken together, these direct influences, it is argued, created a form of systemic accountability which was different to and distinct from other forms of accountability in Protestant churches in Britain more widely. The indirect influences came in the form of education, which produced extensive literacy, especially amongst the 'middling sort', and what has been termed a 'propensity to publish'. Both were powerfully influenced by religion but escaped the bounds of such influences. Taken together, these influences explain why it should be that Scotland, rather than the other constituent parts of Britain and its Empire, that produced accounting guidance.

Using the work of Weber, Foucault and Friedland, the argument is that we need to go behind religious belief and ritual to take into account the organizational routines that were both assumed by belief and necessary to put it into practice. This perspective is then used to explore the distinctive governance practices of the eighteenth century Church of Scotland. Particular attention is paid to the attempts to provide detailed and systematic guides to practice and the consequences at local level. This is then placed in the context of the rather more indirect impacts of religion, in which theological commitments had unintended consequences in the fields of education and publishing. Taken together, this religious environment is related to the leading figures in the production of

accounting texts, with the conclusion that, while their influence was based on a number of factors, their religious context was of particular significance.

Sources

The evidence for the article is drawn from two principal sources. One is the corpus of printed guidance produced by the Church of Scotland, which was read for details, both explicit and implied, of organizing practices. This was an iterative process, as the details revealed by the examination of practice prompted a return to the printed corpus. The second is the extensive archives of the Church of Scotland in the National Records of Scotland in Edinburgh. This constitutes some five million pages of records, which have been scanned to be made available through electronic means. This volume of records and the enhanced means of access means that, as Gorski argues, we can look for distributions rather than just illustrations. That is, limited access to archives has often meant that historians build an argument from illustrative examples; new means of accessing, collecting and analysing data allows the possibility of better indications of distribution. The extent to which we can produce such distributions, of course, is conditioned by record survival.

The examination of these records started with the examination of one group of records, that of the presbytery of Garioch in Aberdeenshire. This suggested a number of categories for broader examination. The sheer scale of record survival means that it is possible to get some indication of accounting practices from an analysis of the very comprehensive electronic catalogue. Accordingly, the records for five administrative units of the Church, the presbyteries of Ayr, Garioch, Haddington, Hamilton and Linlithgow, covering over eighty parishes, were examined in some detail. Details of the records examined are provided in the appendix. Where the local records allowed, they were inspected for not only their contents, but also their form. That is, the ways in which transactions were recorded, such as the columnar format adopted, were classified. For fourteen parishes with particularly complete records, details of balances at the end of accounting periods were transferred to spreadsheets to enable the analysis of the scale of such balances and whether they were positive or negative. These parishes were grouped together under the supervision of bodies who created their own detailed records. The extensive written records of the presbyteries were examined for evidence of their inspection and oversight of local activities.

The insights gleaned from this process suggested that it might be possible to examine the spread of particular practices, such as the emergence of separate accounting records, from an analysis of the catalogue of surviving records. An examination of the quality of this catalogue based on the detailed knowledge of the records examined as above indicated that it was an accurate guide. That is, that catalogue was a broadly accurate representation of the surviving records. This enabled the reconstruction of the emergence and spread of accounting records at national level. A mixture of methods, therefore, has enabled the construction of a rich picture of accounting practice at both local and national level in the Church of Scotland in the eighteenth century. Further details are given at appropriate parts of the article. These forms of primary evidence were supplemented by extensive use of the secondary historical literature.

Religion as social practice

Accounting practices are closely linked to broader questions of accountability for resources and conduct that lie at the heart of at least some of the major world belief systems, especially

Christianity. As Soll (2014: xvi) argues 'financial accountability functioned better when accounting was seen not simply as part of a financial transaction but also as part of a moral and cultural framework.' However, his account, which notes the importance of Mair's work in particular, does not recognize some crucial differences between England and Scotland, conflating them under the rubric of Britain. In order to point to these differences in some detail, it is necessary to consider a little further the ways in which we can examine religion as a social practice (Quattrone, 2015).

One problem with the debate engendered by Weber's (1976) work on Protestantism is that much of it is based on formal statements of belief. Students of religious ritual warn us that practices cannot be simply assumed from such statements (Clark, 2004). Such statements often only circulated amongst theological adepts; in addition, practices may be inferred in such statements but are not necessarily spelled out in any detail. One specific practice that casts doubt on the Weber thesis is the emergence of double entry bookkeeping, which Aho (2005) demonstrates is better related to the development of penitential confession in the Catholic church in the thirteenth century than to either nascent capitalism or Reformed Protestantism. This casts some doubt on any tight coupling between Protestantism and the rise of capitalism, although Aho recognises that Weber's focus on religion is important. In rather overlooked work on the organization of Protestant sects, Weber actually gives some hints as to what might be important. He notes

> The tremendous social significance of admission to full enjoyment of the rights of the sectarian congregation, especially the privilege of being admitted to the *Lord's Supper*, worked among the sects in the direction of breeding that ascetist professional ethic which was adequate to modern capitalism during the period of its origin (Gerth and Mills 1948: 312)

Weber goes on to note, although only in passing, some organizational concomitants of this restriction of sacraments, such as the circulation of certificates amongst congregations. Weber was not much concerned with mundane practices in his work, but it is arguable that these need to be a major part of our focus. Gorski (2003), in his examination of the rise of the early modern state in Europe, suggests that it is Foucault who points us towards such practices.

In his work on governmentality, that is the governing of conduct in mass populations, Foucault (2009) suggests that we look at what he terms 'pastoral power' for the source of some key techniques. In particular, he suggests, we need to look at the history of religion not as belief or organization, but as social practice. He homes in on one particular practice, that of auricular confession, where, drawing extensively on the historical work of the American scholar Charles Henry Lea, he suggests that particular techniques were refined to exercise control over the conduct of populations. He suggests that this examination needs to pay attention to particular artefacts (citing the technology of the confessional box) and to means of transmission. Here he looks at the books of questions which were developed for those taking confessions. It is important to note, he stresses, that such texts are not a guide to either belief or practice amongst the mass of the averagely faithful but rather that they 'were effectively put to work in the formation of confessors themselves, rather than in the average faithful among the people' (Foucault, 1999: 191). Foucault recognises that this is a perspective of pastoral power which focuses on the social practices of Catholic belief. Indeed, he suggests some hints about Protestant pastoral power and recognises the importance of the Reformation, but he was never able to supply any more detail. Rather, he turns back to classical Antiquity to look for the emergence of an ethics of the self. This leads Gorski to point out that 'one

would expect a brief overview of the various disciplinary mechanisms invented by Protestant and Catholic religious reformers and of the ways in which territorial rulers utilized them as part of their strategies of domination' (Gorski, 2003: 24). However, he points out, on, 'the concrete social mechanisms through which this power operated, the central concern of so much of his work, Foucault is strangely silent' (Gorski 2003, 25). His argument is that this would turn our attention to earlier sites of activity, notably early seventeenth century Netherlands and the impact of Calvinism (Hindle (2000: 114) makes similar points for early modern England).

The examination of religion as social practice does not mean that such practice can be divorced from formal belief (Friedland, 2009). In his work on institutional logics Friedland argues that such logics consist of, 'a bundle of practices organized around a particular substance and its secondary derivatives from which the normativity of those practices is derived' (Friedland, 2009: 61). Further, those practices are central to the creation and maintenance of substance, which cannot be directly observed but which is 'immanent in the practices that organize an institutional field, values never exhausted by those practices, practices premised on faith' (Friedland, 2009: 61). Formal belief gives meaning and content to concepts such as 'accountability'. However, the practices involved in making such accountability concrete cannot simply be 'read off' such formal statements of belief. In this way, we avoid an excessive concentration on either formal statements of belief or on the emergence of belief from ritual, but rather see these as a totality which needs exploration as such. In turn, such totalities form what Weber called 'spheres of value', Friedland 'institutional fields', such as religion, law and the economy, which stand in positions of relative autonomy from each other (Gerth and Wright, 1948: 323). Ideas and practices developed in one such sphere have the potential to influence other spheres.

However, this outline appears to neglect the degree to which such combinations of belief and ritual are on-going achievements which need to be organized. That is, if we are to see religions as organized combinations of beliefs and rituals (which was surely the case for the Christian denominations which dominated transatlantic religions at this historical period) then we need to include the organizational routines which sustained them. The focus on practice in a number of domains of inquiry has brought into focus the importance of mundane and taken for granted practices in the ongoing process of making organization happen. In the examination of 'strategy as practice', for example, attention is paid to the material configurations that facilitate the making of strategy (Golsorkhi et al, 2010). Work on routines has suggested that when we open them up to closer scrutiny that they can be constitutive of organizing as an ongoing achievement, rather than static reflections of existing structures (Feldman, 2000). A similar focus on specific tools and techniques for organizing can be found in that strand of work encompassed under the heading of institutional work (Lawrence, Suddaby and Leca, 2009). Finally, work inspired by Foucault's notion of governmentality has turned our attention to the constitutive role of accounting practices such as performance measurement (McKinlay and Pezet, 2010; Miller and Power, 2013). The common thread here is the importance of examining organizing practices, something which is absent from the existing work on religion. Knowledge of such practices can in turn help us to read formal statements for what they assume about organization. In some cases, such assumptions may have been developed further, in the shape of specific manuals, as in the case of Foucault's manuals for confessors, that seek to give detailed form to rather broader prescriptions. However, in all cases what was designed as a blueprint needs to be tested against practice to see both the extent to which

such practices faithfully reproduced the laid-down templates and the extent to which practices not envisaged by the drafters of central guidance emerged.

The problems here with Foucault's conceptions are two-fold. One is that he is concerned with rituals, such as the auricular confession. This means that he does not consider the routines which were needed to put such rituals into practice. The examination by Leigh Eric Schmidt (2001) of the central ritual of Reformed Protestantism, the communion, indicates the nature and complexity of such routines, in an echo of that point made by Weber above. This is that communion was an infrequent, often annual event, open only to those considered worthy. This meant an elaborate array of supporting practices, from records of the worthy, to the distribution, collection and recording of devices, the 'communion token', to verify and control access to the sacrament. The second problem is that Foucault tends to 'read off' practices from representations of those practices, often from manuals which endeavoured to present the 'approved' version. As we will see, such manuals were often imperfect representations, in part because their authors could not envisage all the local adjustments that might be needed to put guidance into effect. Taking insights from practice-based approaches seriously, that is, draws our attention to just such taken for granted organizing practices, seeking to bring them out of the shadows. In this endeavour, of course, we are limited and conditioned by the survival of historical records. In the case of Scottish Presbyterianism, largely because of, as will be explained, the centrality of record keeping to its governance, we are blessed with a particularly rich archive at all levels of the church. While not complete in all particulars, it is comprehensive enough for the following account to be able to engage in some comparative analysis. It is also from detailed engagement with this body of evidence that the extent of organizing practices became apparent, as did solutions to problems that the printed guidance was relatively silent on. In particular, the corpus of accounting records is far richer than would be realised from a scrutiny of the printed formal statements by themselves. Table 1 summarises some questions that these considerations raise for our examination of the Scottish context, a context which is outlined in the next section.

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Scotland: church and context

Scotland was a country in which Reformed Protestantism became established as the national religion, supported by the state (MacCulloch, 2004; Ryrie, 2006). Indeed, because of this it formed the site for the examination by Gordon Marshall of the Weber thesis as being the country noted for the most thorough implementation of Reformed Protestantism in Europe (i.e that strand of Protestantism following the work of Calvin as opposed to Luther) (Marshall, 1980; MacCulloch, 2004). The distinctive feature of the form of governance adopted is that it was conciliar in form, with 'lay' involvement at each stage. At the local level there was a 'kirk session' for each parish (Mutch, 2015). Consisting of the minister (the ordained incumbent) and a number of 'elders', this was responsible for the spiritual welfare of the congregation. As we will see, this responsibility went beyond the imposition of church discipline to encompass the relief of poverty, where accounting played a central role. The numbers of elders varied depending on both the circumstances of the parish and the availability of suitable candidates, but was of the order of six to ten in rural parishes but more like twenty in urban parishes.

Kirk sessions were intended to meet weekly and to operate under the oversight of the presbytery. This body consisted of a grouping of about fifteen parishes in a locality. Meeting monthly, it consisted of all the ministers from the parishes, plus a number of 'ruling elders'. It had responsibility for transmitting the decisions of the church centrally to the local parishes and ensuring that they were followed. It did this through both physical periodic visitations and the review of the written records of the sessions. In turn, its procedures were recorded in a register which was 'revised' by the synod, a regional grouping of presbyteries which met half-yearly. The synod considered complex cases of church discipline and acted as a forum for debating important issues. The supreme decision making body of the Church was the General Assembly, held annually and usually in Edinburgh. It was attended by ministers and elders, selected by presbyteries. It debated matters of both theology and governance, codifying its decisions in 'acts' which were printed for distribution to local level. It completed the process of monitoring by calling for and reviewing the minute books of synods. Although it created a commission with the power of carrying out tasks in its name during the year, the General Assembly was chaired by a Moderator selected annually, so the Church did not possess a formal hierarchy of officials, but this series of what Kirk (1989: xix) has called 'concentric courts', with overlapping membership and processes of inspection and accountability.

Theological statements

Given the interplay of formal belief and practice outlined above, it is worth starting our consideration of accounting practice in the Church of Scotland with some brief observations about the theological basis for the church and its discipline. This forms the ever-present backdrop to our more detailed examination of the interplay between guidance laid down at national level and practice at local level. For Reformed Protestants a key tenet was that salvation was through faith, not works. While the involvement in good works, such as the relief of the poor, might be indirect evidence of salvation it could not secure that salvation. This had organizational consequences, as poor relief could no longer be a matter of individual acts of charity, as it tended to be in Catholicism. As Chatellier (1989, 133) argues, 'It was not the poor person himself who counted, but the act accomplished in the sight of God or for the good of the Church.' The organizational consequences for Catholicism were that organizing activities were the purview largely of the church hierarchy, rather than those of the lay. As Chatellier (1989: 241) points out in his study of Catholic lay organizations, the congregations of the early eighteenth century, they, 'seem to have wished to inspire in their troops only sentiments of resignation and submission to authority of whatever sort.' While Reformed Protestantism in Scotland also had a strong regard for authority, it opened more avenues for lay involvement, avenues which were specified in documents which developed organizational principles and practices from theological commitments.

From Augustine, Calvin took a strong focus on original sin and the weakness of both human beings and their institutions (Calvin, 1983). He also passed on Augustine's focus on the necessity of discipline, which, as Asad (1993) has pointed out, was not just about negative sanctions on conduct; it also possessed positive features in the training of conduct. From this we can recognise a strong focus on individual moral accounting, which saw its instantiation in a powerful Protestant tradition of diary keeping (MacCulloch, 2004). However, what it also produced was a focus, emphasised by the Scottish Reformers, on the necessity of the church. Drawing on Calvin's stress on the structures of the church (perhaps influenced by his legal training), their Confession of Faith in 1560 accentuated three signs of such a church: the preaching of the Word, the administration of the

Sacraments and the enforcement of discipline. '[T]he strict observance of Church discipline in accordance with what God's Word prescribes, whereby vice is suppressed and virtue promoted', meant that structures and processes were needed in the new church (Hazlett, 2010: 55).

The focus on discipline in the context of a conciliar system with powers of inspection led to the keeping of detailed records to support decisions. In addition to the focus on individual moral accounting, that is, there was also an emphasis on the accountability of office holders. This was cemented by the central place of communion in the Scottish church. As noted above, this was the central sacrament in Reformed Protestantism, and the Scottish church was deeply committed to 'closed' communions, where the faithful had to prove their worthiness to partake. This is where individual and public accountability converged in a way which did not happen in other denominations. The Church of England, for example, maintained 'open' communion and so had no need for detailed records of those taking it. English Nonconformist sects, by contrast, maintained membership records but at a local level, having none of the supporting organizational structures and guidance at a national level that characterized Scottish Presbyterianism. A further distinguishing feature was the responsibility for poor relief. In England this was largely a concern for the secular authorities with considerable local variations in practice (Mutch, 2013). By contrast, in Scotland the responsibility lay with the kirk session, who therefore kept detailed transaction records. While we might find some of these practices in other religious polities, it is their combination which makes the Scottish case distinctive. If, in what follows, the emphasis is on bookkeeping and financial transactions, this is because of the connections to accounting texts. However, these practices have to be seen in the context of a distinctive culture of accountability which affected all aspects of the church's activities. Accountability, that is, flowed from the theological commitments of the church, but how it was to be achieved was not spelled out in detail. However, a distinctive feature of the Church of Scotland was the attempt to lay down detailed guidance for the governance of the church and behaviour of its officers and this is considered in the next section.

Guidance

In 1696 a printed set of *Overtures Concerning the Discipline and Method of Proceeding in the Ecclesiastick Judicatories in the Church of Scotland* was presented for the consideration of the General Assembly (Mutch 2014). They were debated at considerable length over the ensuing years. A significant section was enacted as the *Form of Process* in 1707 (Church Law Society, 1843) as part of efforts to preserve the distinctive Scottish religious settlement in the face of Union with England (which possessed a qualitatively different form of church governance, albeit also a Protestant one). This contained details about how church bodies should act as ecclesiastical courts, laying down rules of evidence. Much of the remaining guidance about how to govern the church at a local level was then incorporated in a publication by an influential elder, Walter Steuart of Pardovan. *His Collections and observations methodiz'd; concerning the worship, discipline, and government of the Church of Scotland*, published in 1709 and frequently reprinted thereafter, became the de facto standard text which continues to be referred to in discussions of presbyterian polity (Steuart, 1709; Weatherhead, 1997). It is important to note that this text was aimed at an audience of lay officials in the church and evidence of its use can be found throughout the eighteenth century, in North America as well as in Scotland (Coldwell, 1999). Accordingly, although the church never achieved an authoritative official directory of discipline, it did possess, at considerable length, guides to its procedures.

What do these guides say about accounting, given that we have seen that accountability for church funds was a central thrust of the founding documents? The answer is, remarkably little. Despite giving extensive details of, for example, the type of questions to be asked at the visitations of parishes by the presbytery, there is no guidance about the specific format of accounts. This is the more surprising given that there were detailed notes in the 1696 *Overtures* about the format of the registers of discipline:

> This Register is to be paged, and a large margaine; Whereon the title or subject of the Acts and Orders, are to be indexed, for the more speedy finding anything; As also there ought to be a fair Index, and the end of each Book, of all the contents, and that Alphabetical (Anon, 1696: 4).

Those tasked with revising these initial proposals added a new paragraph to the end of the section on privy censures which suggested that 'Here also the kirk-treasurer's accounts may be taken in' (Church Law Society, 1843: 347).[1] Sessions were enjoined to produce their poor's box during visitations, but there is nothing about the production or format of accounts. The same is true of Pardovan's *Collections*. However, when we examine the detail of presbyterial records in the years when these documents were being produced, we find some attention to their spirit. Thus, for example, the outcomes of a presbyterial visitation of the parish of Kirkliston (in the presbytery of Linlithgow) include an injunction 'that they revise their Treasurers Accompts, Charges and Discharges and Balances the same exactly and that they record the same in their Register'.[2] A full history of the extent and prevalence of such visitations has yet to be written, although it would appear that they were at their peak in the first twenty years of the eighteenth century. Perhaps that was sufficient to establish expectations, as the widespread prevalence of detailed transaction accounting to be discussed below seems to suggest. Of course, we are not party to the conversations which might have occurred at presbyterial level outside of the formal record. However, there is some suggestive evidence which points to the assumptions which might have informed the writers of the guidance documents.

Practice: records

An analysis of the surviving church records (Mutch, 2012a) for separate accounting records (separate, that is, from the registers of acts and discipline) reveals that the first example was in Edinburgh in 1608 and the practice was largely confined to the surrounding areas in the seventeenth century. By the end of that century, 37 parishes had surviving separate accounts. By far the largest number of these were in the area covered by the Synod of Lothian and Tweeddale. By the end of the following century, 232 parishes, or 26 per cent of the total, had surviving separate 'money registers'. Of particular interest is that 68 per cent of the parishes in the presbytery of Linlithgow had separate accounting books by this date. The examination of catalogue records was accompanied by the detailed inspection of the records for five presbyteries, comprising over eighty parishes. One of these presbyteries was Linlithgow, where the detailed inspection indicated that we can infer the existence of separate registers in all the parishes. This is reinforced by the detailed examination of accounting records for two parishes, Abercorn and Kirkliston, over the course of the eighteenth century. Here we find very detailed and well-presented accounts from the beginning of the eighteenth century, with half-yearly revision of accounts in Abercorn, quarterly in Kirkliston. As we will see below, this amounted to 'best practice'. Why might this be significant? It is because Walter

Steuart was an elder in both the parish and presbytery of Linlithgow and his house of Pardovan bordered the parish of Abercorn. As a framer of the published guidance and, quite possibly, an influential voice in the formulation of the earlier *Overtures*, he (and his fellow framers) may have assumed that what was accepted practice in their locality was both followed and known about in the rest of the country. They may not, therefore, have seen the necessity for detailed advice. Practice indicates that this was a faulty assumption.

A detailed examination of one area of Scotland, the Garioch in Aberdeenshire, indicated that in some areas the move towards separate money registers was a slow one (Mutch, 2012b). A variety of formats for keeping records of financial transactions obtained, although there was a clear tendency towards the separation of these out from other minutes. Given this variety, however, there was a clear commitment to the detailed recording of decisions and the regular reconciliation of these with any financial consequences. The spirit, if not the letter, of the central guidance was broadly adhered to, although mediated by local traditions. This study was carried out in a rural area and so underplays the potential relationship between merchants and religious practice in urban areas. However, it can be argued that if practices of detailed record keeping and careful accountability were widespread in conservative rural areas, which were the heartland of the church, then they were probably even more extensive in urban areas. This certainly seems to have been the case in Glasgow, where prominent merchants were strongly represented in diverse Presbyterian congregations (Sher, 1995). In addition, Margo Todd (2012) has pointed to the very early adoption of record keeping practices in urban areas like Perth. Here she notes the dominant role on the kirk session of merchants and urban guild members and the adoption and adaptation of 'contemporary bureaucratic as well as legal conventions to facilitate efficient administration of discipline', especially detailed record keeping (Todd, 2012: 33).

Practice: consequences

Having established that detailed bookkeeping was a feature of local practice, but that this bookkeeping was not of a standardized form, what was the effect of this detailed recording? The continuous corporate form of the kirk session, coupled with detailed record keeping, meant that accounts could be used to adjust and monitor spending and this was manifested in the balances held at periodic reconciliations. The classic work on parish administration in England suggested that 'there was generally a debit balance to be met by the new officer' (Tate, 1983: 18). The consequence was that only relatively wealthy individuals could afford to carry such debts, often having to wait beyond their term of office to be recompensed. An examination of 1,052 balances examined in fourteen Scottish parishes (for details see appendix) shows that, by contrast, only 38, or 4.3 per cent were negative. (A further 26 recorded a zero balance, three per cent of the total). It is possible through this analysis to find pockets where the keeping of detailed books failed to prevent runs of negative balances. Most noticeable was Kirkliston in the 1790s, where the elegance of its accounts could not help in tackling a structural imbalance between the demand for relief and the funds available. It is interesting to note that this was a parish where a wealthy treasurer stepped in to fund the deficits, something much more akin to the English pattern. However, this analysis does suggest that financial control was aided by bookkeeping practices. The keeping of detailed transaction records facilitated the completion of reconciliations between them, the cash and other vouchers held in the poor's box (of which more below) and the decisions recorded in the session register.

Because of their knowledge of their financial state, sessions could take informed decisions about what to do with their money and how much they needed to fulfil their obligations. It was always a struggle to raise sufficient money to support the poor and some sessions took entrepreneurial decisions. In many parishes, the money which had been accumulated through years of careful recording leading to positive balances was invested at interest. This was frequently to local farmers and tradesmen, thus stimulating the local economy. In the hinterland of urban settlements, there were opportunities to invest in commercial and industrial developments. Near Edinburgh, lawyers often had country houses and sat on local sessions, where they could use their contacts to identify investment opportunities. So the Lothian parishes of Bolton and Gladsmuir both invested in Edinburgh housing developments. [3] Old Monkland session, near Glasgow, invested in the emergent sugar refining of the city. The session invested all its accumulated funds the new King Street Sugar House in November 1727, adding a further £11 13s 4d Scots in 1735.[4] These examples could be multiplied; they demonstrate how the accountability practices of the church, designed primarily to meet religious commitments, could have an influence on lay activity. In this way, lay exposure to the practices of the church went beyond those who were directly involved, to whom we turn next.

Lay involvement

Quattrone's account of accounting practices in the Society of Jesus notes, as a critical point, that

> the padlock for the College cash box […] required two keys, one to be kept by the Procurator, who was in charge of economic affairs, and one by the Rector, who was responsible for the College and its overall missionary, pedagogical, and economic activities. Thus if money were to be spent, the reason for the expense had to satisfy the requirement of several related interests (political, economical, spiritual, pedagogical […]), and an alignment of multiple interests would have to occur (Quattrone, 2004: 666).

That interpretation may or may not be sustained, but the practice of multiple key holding was also a prominent feature of Scottish practice. In 1727 in the parish of Garvald the session resolved, following their problems in extracting money held by a former treasurer that

> The Session considering divers inconveniences arising from ye present method of managing the poors money agreed to provide a little box having two keys one for the Minister & another for the Church Treasurer who is hereby appointed to putt the weekly Collections into it & have his accompts in readiness to be Revised and approven by the Session every month.[5]

The arrangements that were made for key holding varied from session to session. In Kemnay in 1720 the treasurer 'got one of the keys of the box & the Clerk keeps the other'.[6] In other parishes where the office of treasurer rotated regularly the current treasurer held one key, with the outgoing treasurer retaining his. Whatever the arrangements, the crucial point is that, as well as being a symbol of office, the keys and the box involved lay participation. In the reconciliations, meetings of Session were always chaired by the minister. The accounts were usually recorded by the session clerk, conventionally the schoolmaster. The treasurer, selected from the ranks of the elders, collected and disbursed money, often keeping his own records of the process. The other elders, each of whom might take their turn as treasurer, depending on local practice, confirmed the accuracy of the records and participated in inspecting the contents of the box. While in the Society of Jesus the

division of labour was an 'internal' one, between sections of the order, in the Church of Scotland there was considerable scope for lay participation.

Thus in the East Lothian parish of Gladsmuir in 1780 the minutes recorded the ordination of five new elders: three tailors, a weaver and a tenant farmer.[7] They were joined four months later by a 'coalier'; one suspects this was a coal mine manager, for six years later the minutes note:

> They then proceeded to elect a new treasurer, and John Duncan, Coalier at Oldkirk, was unanimously elected as being both qualifyed for the work and best able to undergo the fatigue & labour thereof:- as being a young man; Thereupon was delivered to him, from the former Treasurer, the above Ballance in the Box, with the Keys thereof; & Mr Laws bond and two books belonging to the Session, viz Pardovan's Collection and the protestant resolutions [8]

This excerpt combines a number of facets of the system of governance and accountability that we have been examining. It shows the enduring importance of the guidance laid down by Steuart of Pardovan at the beginning of the eighteenth century; it confirms the place of the box and its keys in the system of accountability; and it indicates the exposure of the 'middling sort' to taken for granted practices of detailed record keeping.

Other influences

The examination of both the guidance produced by the Church of Scotland and its local practice suggests that what we might term 'systemic accountability' characterized its operations. That is, accountability was held to inhere in carefully specified roles supported by detailed record keeping. This was noticeably different from what we might term the 'personal accountability' that operated at the same time in the Church of England (Mutch, 2013). Here accountability was held to be a property of the character of the office holder, with trust residing in their personal characteristics. We can already get a sense of why it might be that this Scottish 'culture of accountability' might be an important backdrop to the production of accounting texts. However, there are two other factors, education and publishing, both with their roots in religious sensibilities, that require more consideration.

The founding documents of the Church of Scotland laid considerable stress on education, with the aspiration that there should be a school in every parish. The aim was to provide the basic literacy for participation in religious activity and a route for some into religious ministry. Although achievement of this aspiration was patchy it produced more widespread literacy than obtained in other European countries, especially amongst the 'middling sort' (Devine, 1999: 99). It was not the aim of this education to supply vocational training for commerce, but the seventeenth century saw initiatives to develop this, such as the licensing in 1661 of a school in Leith by the town council of Edinburgh to teach, as well as reading and arithmetic, how to 'keep a compt book and to teach Dutch' (Mann, 2000: 31). John Mair, the leading author of accounting texts produced in Scotland, attended the University of St Andrews with the initial ambition of entering the ministry, something his brother achieved (Mepham, 1988: 68). John, however, changed direction and became a schoolmaster at Ayr in 1727(Strawhorn, 1983). His appointment, as with all such appointments at the time, was ratified by the presbytery of the Church of Scotland. The school had already offered bookkeeping as a course of instruction in 1716. Mair added navigation and geography from 1729, the council supplying 'maps

and globes, the knowledge of which ... is highly necessary for forming the man of business' (Strawhorn 1983: 19) In 1746 Mair took over as head teacher and persuaded the council to convert the school into an academy, of which he became Rector. His vision was of 'a sort of academy where almost every sort of the more useful kinds of Literature will be taught and the want of College education will in great measure be supplied to boys whose parents cannot well afford to maintain them at Universities. Gentlemen in the County will be encouraged to send their children to Ayr, considering that the school will by this means have no rival' (Strawhorn 1983: 28). He continued to teach 'arithmetic, book-keeping, geography, navigation, surveying, Euclid's elements, algebra and other mathematical sciences, plus some natural philosophy, as well as taking the top class in Latin' (Strawhorn, 1983: 20). In 1736 he published his *Book-keeping Methodised,* which went through nine editions in the course of the century and which was the leading text on book-keeping (Mepham, 1994). Edgar tells us that the presbytery of Ayr appointed an inspection visit of the academy in 1738, although that volume of minutes has unfortunately gone missing since his use of it (Edgar, 1885: 348). Murray observed in his history of accounting that Scottish schools developed an emphasis on arithmetic (especially of a commercial kind) and bookkeeping (Murray, 1930: 271). During the eighteenth century there was an expansion of mercantile academies which would further expand the domestic market for texts. South of the border, Ashton (1968: 14) has pointed to the Scottish influence on the Dissenting Academies which supplied higher education, often of a vocational cast, to those denied because of their religious beliefs access to the universities at Oxford and Cambridge.

Education, therefore, was profoundly shaped by the religious context. Added to this influence was what Devine (2004: xxvii) has termed a Scottish 'propensity to publish'. In the early nineteenth century Francis Blaikie, a native of Bowden in the Scottish Borders was the highly influential land steward on the Holkham estate in Norfolk, a major centre of agricultural improvement. As the writer of a number of pamphlets on agricultural matters he considered 'it a duty incumbent upon man to diffuse to his fellow-men the fruits of his experience in this life. All men have not the same advantages of acquiring information. Those advantages are bestowed upon us by the providence of God' (Parker, 1975: 134). In the parish school he attended about fifteen pupils were taught arithmetic, book-keeping, and mathematics. Not only did Blaikie benefit from this education which gave him the capacity to diffuse his ideas, he also could take advantage of an extensive infrastructure of printers and publishers. This infrastructure in turn was developed in the production of an extensive range of religious tracts and pamphlets produced as part of what Alastair Raffe (2006) calls a vigorous 'culture of controversy' at the end of the seventeenth century. As he points out, 'a large portion of Scottish printed publication in the seventeenth and early eighteenth centuries was the result of religious controversy' (Raffe, 2006: 21). On the basis of this grew a tradition of publishing which was exemplified by the work of Steuart of Pardovan which we noted above. This provided both a tradition of publication of guidance and a distribution infrastructure which could be taken advantage of by the writers of accounting texts.

Merchants and others used such texts as a guide to their decision making. The Scottish texts, especially John Mair's, used examples such as trading in tobacco which related to contemporary concerns. Accountability here was largely an 'internal' matter where accounts were settled between partners, who often might be family members. David Hancock (2009: 183) gives the example of the Scottish Madeira merchant James Gordon, who deployed his bookkeeping skills to defend his position against both Portuguese and London-based business partners. So there were good reasons for merchants to turn to texts which developed those skills. That such texts were in the English

language needs to be placed in the context of political and military developments, especially the triumph of English naval power over the Dutch in a series of hard-fought campaigns. Esther Mijers (2013) has pointed to the way in which Scots acted as boundary spanners between the English rulers of territories in North America formerly held by the Dutch and the Dutch merchants who stayed on. They were able to do this because of a long history of trade between the two countries.

Trading networks here were cemented by distinctive institutions such as the Scottish Staple at Veere, which provided Scottish merchants with certain privileges, and the Scottish Church in Rotterdam (Mijers, 2013). This latter reminds us that the ties were far more than just economic ones. Since the Reformation, Scotland and much of the Netherlands shared similar religious polities in the Reformed Protestant tradition, polities which featured similar forms of local church governance (Drummond, 1956). There were dense connections between Scotland and the Netherlands which are nicely illustrated by the Glasgow minister James Clark. In 1702 he published a set of sermons entitled *The Spiritual Merchant: or, the Art of Merchandizing Spiritualized*. Aimed at an audience of Glasgow merchants, this used their language to make some spiritual points. His qualifications for so doing, he pointed out, were that he 'had occasion in my Younger years to be bred at Holland in Merchant Accounts, Book-keeping and other parts of the Theorie of Merchandizing' (Clark, 1702: vii). He specifically mentions the need to be skilled in keeping accounts. '[I]n all great Towns of Traffique,' he suggests, 'there are schools and Masters for this purpose, to teach Italian Book-keeping, as it is ordinarily termed, whereby goods, sums of money in Cash or Bank, debts to or from any, yea a man's whole stock & moveables, are distinctly & orderly posted or classed in their several pages or paragraphs' (Clark, 1702: 104). He urged his audience to keep not only such books, but also books of conduct. 'Our Spiritual Merchant,' he declared, 'hath his Debt book or Book of Conscience, wherein he sets in order all his sins against God, committed such a day, on such an occasion, at such a place, with such companie &c which exactness will mightily help you in your penitential exercises, speciallie in confessing of sins & clearing Counts with God' (Clark, 1702: 105). Here we have a direct link between belief and practices of accountability, practices of accountability which rest on particular tools and techniques, notably careful record-keeping, and which transcend the sacred-profane divide.

Conclusion

This examination of the distinctive features of Scottish Presbyterian religious practice provides a context for assessing its impact on the Scottish pre-eminence in accounting texts in the eighteenth century. As the junior partner in the enterprise that was Britain, Scots found that positions of military and political influence in the new state were largely closed to them. Economically, England was far more advanced and it took the Scots many years to catch up to a similar level of development (Devine, 1999). But the preservation of distinctive institutions in the shape of education, law and religion gave Scots some particular advantages, especially in the field of administration. Drawing on good basic education with a much stronger commitment to vocational training, Scots excelled in a number of emerging professional fields. While Scotland eventually benefited economically from the Union, this lagged well behind intellectual achievement (Broadie, 2001). The distinctive character of Scottish religious practice, with its culture of systemic accountability supported by careful record keeping, promulgated in books of order and featuring

extensive lay involvement of the 'middling sort' was an important contributor to the production of accounting texts. That religious tradition was also a powerful factor in moulding both good basic education, which had a particular emphasis on arithmetic and bookkeeping, and a tradition of publishing. This is not to suggest that these were the only factors. Scottish economic practices, especially the merchant tradition with its exposure to Dutch practice, were surely also important. The broader intellectual climate of the Scottish Enlightenment may also have played a part. But if we accept that accountability needs to be seen in its wider moral and cultural context, then the distinctive nature of the Scottish religious context was of considerable importance.

This article has tried to draw attention to the need to recognize the importance of what is often hidden in considerations of religion, the organizing practices that needed to be in place to put belief into action. This is not to downplay the importance of either belief as expressed in formal statements, or ritual practices that sustain belief. Both are clearly essential, but they do not exhaust how religion as a social practice operates. It is the mundane practices of making religion work that shaped the Scottish experience. Of particular significance here was the opportunity for lay involvement in practices of accountability. This was not just financial accountability but moral accountability as well. A focus on practice provides the context in which to locate the accountability that can be seen in more contemporary Scottish religious organizations such as the Iona Community (Jacobs and Walker, 2004). This was a thread that has historically run through Scottish Presbyterianism – the holding to account of office holders *qua* office holders right throughout the church. This institutional location helps to explain why English Nonconformity, which shared many of the spiritual commitments of Scottish Presbyterianism, did not make the same contribution to accounting practice. They were faced with a very different confessional and institutional context, in which the focus was on individual conduct rather than the place of office holders in a broader national context of accountability (Kadane, 2013: 47). This is a contrast which could stand further investigation. By the same token, the approach essayed here might usefully be applied to other religious polities as well. Trivellato (2009: 67), for example, has drawn parallels between the internal organization of Dutch Sephardic Jewish synagogues and English Quakers in impacts on the economic conduct of members. Again, organizing practices which flowed ultimately from belief might give rise to practices which then shaped economic activity. This article has used a historical example to make this point, but many contemporary practices might be illuminated by such an approach. More research needs to be done in comparing governance practices across religious traditions, in order to give us a securer basis for making comparisons. Much of the work on the interaction between religion, accounting and accountability has hinged on belief; a focus on religion as a social practice can enhance our understanding of this interaction.

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Appendix: parish records examined

	1725	1750	1775	1799
Presbytery of Ayr				
Ayr		X		
Coylton	X			
Old Cumnock			X	X
Dailly				X
Dalrymple*	X	X	X	X
Dundonald			X	X
Galston	X	X		
Mauchline		X		
Monkton*		X	X	X
Muirkirk				X
Ochiltree	X		X	X
St Quivox		X	X	X
Sorn			X	X
Symington	X		X	X
Tarbolton				X
Presbytery of Garioch				
Chapel of Garioch*	X	X	X	X
Culsalmond*		X	X	X
Daviot*		X	X	X
Insch*	X	X	X	
Inverurie*	X	X		X
Keithhall*	X	X		
Kemnay	X	X	X	X
Kintore	X	X	X	X
Meldrum	X	X	X	X
Monymusk	X		X	X
Oyne			X	X
Rayne	X	X	X	
Presbytery of Haddington				
Aberlady*	X	X	X	
Bolton*	X	X	X	X
Dirleton	X	X	X	X
Garvald			X	X
Gladsmuir		X	X	X
Haddington	X	X	X	X
Humbie	X			
Pencaitland		X	X	X
Prestonpans		X		
Saltoun	X		X	
Yester	X	X	X	X
Presbytery of Hamilton				

Blantyre		X		
Bothwell	X	X		
Cambuslang*		X	X	X
Cambusnethan	X			
Dalserf		X		
Dalziell	X			
Hamilton				X
East Kilbride				X
New Monkland	X			
Old Monkland*	X	X	X	
Shotts	X			
Presbytery of Linlithgow				
Abercorn*	X	X	X	X
Bo'ness	X			X
Midcalder	X			X
West Calder			X	X
Carriden	X	X		X
Dalmeny	X	X	X	X
Ecclesmachan		X	X	
Kirkliston*	X	X	X	X
Livingston	X	X	X	
Muirvanside		X	X	X
Torphichen		X	X	X
	34	37	37	39

Parishes marked * were those examined in more detail as described in the text. Source: National Records of Scotland, Edinburgh, CH2, Records of the Church of Scotland.

[1] 'Privy censures' were where each member of the body withdrew and the rest of the body considered his conduct over a particular period.

[2] (N)ational (R)ecords of (S)cotland, Edinburgh, CH2/242/9 Presbytery of Linlithgow, minutes, 1701-1710, 25 June 1707.

[3] NRS CH2/37/4 Bolton session minutes 1744-1802; accounts 1744-1801, 14 March 1761; 8 January 1762; NRS CH2/169/2 Gladsmuir session minutes 1737-1779, February 1753; 30 December 1756.

[4] NRS CH2/461/1 Old Monkland session minutes and account 1684-1742, 29 November 1727; November 1735.

[5] NRS CH2/167/1 Garvald minutes 1721-1789, 13 April 1727.

[6] NRS CH2/542/5 Kemnay minutes 1709-1734, 13 June 1720.

[7] NRS CH2/169/3/1 Gladsmuir minutes 1775-1804 2 July 1780

[8] NRS CH2/169/3/1 Gladsmuir minutes 1775-1804 3 April 1786