

Monopolistic professional closure, family credentials and examination procedures in the Venetian college of accountants (16th–17th century)

Closures and
others in an
accounting
college

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Abstract

Purpose – The paper investigates the closure mechanisms and strategies of exclusion concerning the establishment and subsequent functioning of the Collegio dei Rasonati, the professional body of accountants that was established in Venice in 1581 and operated until the end of the 18th century.

Design/methodology/approach – The research design offers a critical longitudinal explanation of the emergence of the Collegio dei Rasonati as a professional body in the context of Venetian society by relying on the social closure theory elaborated by Collins (1975); Parkin (1979) and Murphy (1988).

Findingse – The Collegio dei Rasonati was established to overcome the prerogatives of a social class in accessing the accounting profession. However, the pre-existing professional elites enacted a set of social closure strategies able to transform this professional body into a stronghold of their privileges.

Research limitations/implications – As virtually all of the evidence concerning the admission examinations has been lost over time, the investigation is restricted to the study of the few examples that have survived. The main implication of the study concerns the understanding of some dynamics leading to neutralize attempts to replace class privileges with a meritocratic system.

Originality/value – The research investigates the structure of the rules of social closure revealing the possibility of an antagonistic relationship between different co-existing forms of exclusion within the same structure. Moreover, it highlights that a form of exclusion can be made of different hierarchical levels.

Keywords Accounting profession, History, Power, Social closure, Italy

Paper type Research paper

I am of the opinion that all the world would greatly benefit . . . in the same way as they now do from the fact that Notaries are given authority to practice only if they have proved their competence, if Bookkeepers, too, had to prove their ability to handle the Books, given that their duties are no less worthy than those of Notaries. Indeed, their duties are of greater worth, as Notaries are only believed on the basis of evidence from witnesses, while the accounts of bookkeepers are accepted without any further evidence (Alvise Casanova, 1558, p. 17) (see Table 1).

1. Introduction

In 1581, the Venetian Republic established the *Collegio dei Rasonati*, a professional body of accountants whose access required passing an entrance examination. Until then, the

