

ARTICLE

Auditing Revival: George Whitefield and Public Accounting in Colonial America

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Abstract

This article situates George Whitefield's accounting controversies of the 1740s in the local public accounting cultures of colonial America. It argues that Whitefield developed a novel "commercial theology" and funding strategy for his Georgia orphanage that he believed would allow God to shape every aspect of the institution. While Whitefield's published financial accounts initially provoked little commentary, his critics began to use accounting as an "impartial" tool to disprove the minister's theology. The bold theological claims and lack of institutional oversight embedded in Whitefield's accounts violated the norms of public accounting, and his critics stated that an independent audit was the only way to clear the minister's name. The audit worked, and the combination of Whitefield's experience managing a transatlantic institution and his accounting controversies caused the minister to change his commercial theology. This article uses Whitefield's accounting controversies to make two overarching arguments. First, it argues that religious institutions were key parts of the local public accounting systems that shaped the development of financial ethics in colonial America. Second, it argues that financial accounts both shaped and reflected the religious assumptions of the bookkeepers who produced them.

Keywords: George Whitefield; Public Accounting; Great Awakening; Bethesda Orphanage

In June of 1773, a bolt of lightning struck George Whitefield's Georgia orphanage known as Bethesda. The institution had been in financial trouble since Whitefield's death in 1770, and the fire three years later threatened the orphanage's survival. James Habersham, the orphanage's administrator, described how the "awful frown of Providence" had melted the brass in the chapel, burned Whitefield's portrait and

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wax effigy, and incinerated most of the institution's financial records. Although the destruction appeared to be "Sentences of Death upon" Bethesda, Habersham had faith that the "Lord has a great Blessing in Store" for the orphanage. Habersham looked "upon it as a providential Circumstance" that, just four days before the fire, he had "taken an Abstract of the whole Expenditure and Receipts" dating to the orphanage's founding and completed an audit. Somehow, the audit escaped the flames that engulfed the rest of the institution. Habersham believed that God saved the audit and, in the process, provided Bethesda with a financial lifeline that would help resurrect the institution.¹

Although the audit, a key public accounting tool in colonial America, may seem like an unlikely hero in a story about an eighteenth-century religious institution, it had helped save the orphanage once before. When Whitefield decided to build Bethesda in 1738, he developed a financial strategy that he believed would allow God to guide every decision related to the orphanage. Rather than accept financial support from the Georgia Trustees, Whitefield decided to fund the project by soliciting donations at his sermons. When God awakened the souls of men and women, he would prompt them to contribute their "mites" to the orphans in Georgia. Conversions would bring a steady stream of donations to the institution, which would, in turn, provide a training ground for the next generation of revivalists. Many worried, however, about the lack of accountability in this model. Even if God acted as Whitefield described, who could ensure that Whitefield would apply that money according to both God's will and the will of the donors? Whitefield's critics insisted that the minister's published financial accounts did not provide enough oversight to ensure that their money was properly spent. Even worse, his accounts appeared to manifest the theological errors and enthusiasm that his critics believed were at the heart of his ministry. An independent audit appeared to be the only way to ensure that Whitefield was properly stewarding the resources entrusted to him. The minister eventually agreed with his critics, and, by 1746, his controversial experiences managing a transatlantic institution caused him to transform his funding model for Bethesda. Rather than collecting spontaneous donations that were accounted for sporadically, he transitioned to a systematized financial strategy based on private subscriptions, enslaved labor, and regular audits.

The colonial debates over Whitefield's accounting practices reveal the intertwining of religion and public accounting in the eighteenth century. Although scholars have often tied the revivals of the so-called "Great Awakening" to the commercialization of eighteenth-century society, they have struggled to explain why accounting played a pivotal role in the controversies over Whitefield's ministry.² Accounting, after all, was not a

¹James Habersham to the Countess of Huntingdon, 3 June 1773, A3/3/3, Countess of Huntingdon Collection, Westminster College, Cambridge, UK. In the published version of this letter, the word "audit" is mistranscribed as "credit." See *Collections of the Georgia Historical Society*, vol. 6, *The Letters of Hon. James Habersham, 1756–1775*, (Savannah, Ga.: The Savannah Morning News Print, 1904), 230.

²For Whitefield's adaption of market means to spread the Gospel, see Harry S. Stout, *The Divine Dramatist: George Whitefield and the Rise of Modern Evangelicalism* (Grand Rapids, Mich.: Eerdmans, 1991); Frank Lambert, "Pedlar in Divinity": *George Whitefield and the Transatlantic Revivals, 1737–1770* (Princeton, N.J.: Princeton University Press, 1994); and Frank Lambert, *Inventing the "Great Awakening"* (Princeton, N.J.: Princeton University Press, 1999). For itinerancy as an adaptation to commercial modernity, see Timothy D. Hall, *Contested Boundaries: Itinerancy and the Reshaping of the Colonial American Religious World* (Durham, N.C.: Duke University Press, 1994); T. H. Breen and Timothy Hall, "Structuring Provincial Imagination: The Rhetoric and Experience of Social Change in Eighteenth-Century New England," *The American Historical Review* 103, no. 5 (December 1998): 1411–

novel tool of the consumer revolution but had been a part of the institutional and devotional lives of Christians for centuries.³ It was, however, gaining new status in the seventeenth and eighteenth centuries as combatants increasingly used quantification in political and religious debates. During this period, many came to see quantifiable evidence as being particularly objective and, therefore, as being particularly useful in advancing an argument. Just as ministers could marshal the demographic statistics of political arithmetic to make arguments about divine providence, so too could they use Whitefield's financial accounts to test the validity of the minister's religious claims. If Whitefield stated that God guided his ministry and pointed to his account books as evidence of this, then his critics could use those same books to argue that Whitefield's indebtedness meant that God was *not* supporting Bethesda. Whitefield's account books provided quantifiable and seemingly objective evidence that the minister was either an enthusiast who claimed to receive direct revelation from God or was a fraud. For Whitefield and his contemporaries, account books revealed information about both God and the men who managed a community's money.⁴

1439. For scholarship that situates the awakening in the economic debates of colonial cities, see Gary B. Nash, *The Urban Crucible: The Northern Seaports and the Origins of the American Revolution*, abr. ed. (Cambridge, Mass.: Harvard University Press, 1986), 99–146; and Rosalind Remer, "Old Lights and New Money: A Note on Religion, Economics, and the Social Order in 1740 Boston," *William and Mary Quarterly* 47, no. 4 (October, 1990): 566–573. While most of the scholarship on Whitefield touches on his financial controversies, Lambert provides the most sustained attention to this issue and argues that the accounting scandals were part of a broader concern about the commercialization of religion. See Lambert, *Pedlar in Divinity*, 176–182.

³My reading of the debates about Whitefield's accounting builds on the work of scholars who examine how accounting methods both shaped and reflected religious assumptions. See the articles in Ken McPhail, Tim Gorringer, and Rob Gray, eds., "Theological Issues in Accounting," special issue, *Accounting, Auditing, & Accountability Journal* 17, no. 3 (July 2004), esp. McPhail, Gorringer, and Walker, "Accounting and Theology, an Introduction: Initiating a Dialogue Between Immediacy and Eternity," 320–326; and Kerry Jacobs and Steven P. Walker, "Accounting and Accountability in the Iona Community," 361–381. See also Paolo Quattrone, "Accounting for God: Accounting and Accountability Practices in the Society of Jesus, Italy, XVI–XVII Centuries," *Accounting, Organizations, and Society* 29, no. 7 (October 2004): 647–683; and Paolo Quattrone, "Governing Social Orders, Unfolding Rationality, and Jesuit Accounting Practices: A Procedural Approach to Institutional Logics," *Administrative Science Quarterly* 60, no. 3 (September 2015): 411–445. Alistair Mutch's work, which contrasts how Scottish Presbyterianism fostered a culture of accountability with the ways that the Church of England focused on personal responsibility and custom, has been particularly useful. See Alistair Mutch, "Custom and Personal Accountability in Eighteenth-Century South Nottinghamshire Church Governance," *Midland History* 36, no. 1 (Spring 2011): 69–88; Alistair Mutch, "'Shared Protestantism' and British Identity: Contrasting Church Governance Practices in Eighteenth-Century Scotland and England," *Social History* 38, no. 4 (November 2013): 456–476; Alan McKinlay and Alistair Mutch, "'Accountable Creatures': Scottish Presbyterianism, Accountability, and Managerial Capitalism," *Business History* 57, no. 2 (March 2015): 241–256; Alistair Mutch, "Religion and Accounting Texts in Eighteenth Century Scotland: Organizational Practices and a Culture of Accountability," *Accounting, Auditing & Accountability Journal* 29, no. 6 (August 2016): 926–946; Alistair Mutch, *Religion and National Identity: Governing Scottish Presbyterianism in the Eighteenth Century* (Edinburgh: Edinburgh University Press, 2015); Alistair Mutch, "Marginal Importance: Scottish Accountability and English Watchfulness," *Church History and Religious Culture* 96, no. 1/2 (January 2016): 155–178; and Alistair Mutch, "Administrative Practices and the 'Middling Sort': Place, Practice and Identity in Eighteenth-Century Rural England," in *People, Places and Identities: Themes in British Social and Cultural History, 1720s–1980s*, ed. Alan Kidd and Melanie Tebbutt (Manchester: Manchester University Press, 2017), 19–38.

⁴Mary Poovey, *A History of the Modern Fact: Problems of Knowledge in the Sciences of Wealth and Society* (Chicago Ill.: The University of Chicago Press, 1998), 29–91; Patricia Cline Cohen, *A Calculating*

Attacking Whitefield's accounting, therefore, provided a persuasive way to discredit the minister's theological claims, financial strategy, and personal character, all in the space of a condensed newspaper column. As Whitefield's account books, journals, and letters made clear, his fundraising and accounting practices reflected his evolving understanding of how God acted in his economic affairs. I use the term "commercial theology" to capture this intertwining of commercial practices, economic thinking, and theology that shaped how Whitefield approached his funding for Bethesda. Although the word "commerce" frequently describes trade, it was an expansive term in the eighteenth century that referred more broadly to the "intercourse in the affairs of life" or with God. Analyzing how a person's commercial theology shifted over time helps illuminate how Christians developed religious beliefs that reflected their diverse experiences in both the church and the marketplace. Examining Whitefield's ministry through the lens of commercial theology helps sidestep the common assumption that religious and economic motives were fundamentally antagonistic, by highlighting how religious and commercial beliefs and practices shaped one another. The concept tethers economic morality to the practical theologies it was a part of and helps demonstrate how accounting practices could reflect and shape religious knowledge.⁵

Whitefield's initial commercial theology—which assumed that God would use Christians scattered across thousands of miles to spontaneously provide for orphans in Georgia—challenged colonial America's local public accounting systems. While most of the scholarship on religion and accounting has focused on merchant capitalism, it was the norms of local public accounting that guided the colonial response to Whitefield. Although these accounting systems shared many features, they were indeed *local* and deposited great trust in the person of the accountant.⁶ Recent scholarship has

People: The Spread of Numeracy in Early America (New York: Routledge, 1999); Barbara J. Shapiro, *A Culture of Fact: England, 1550–1720* (Ithaca, N.Y.: Cornell University Press, 2000), 168–188; Mark Valeri, "William Petty in Boston: Political Economy, Religion, and Money in Provincial New England," *Early American Studies* 8, no. 3 (Fall 2010): 549–580; Ted McCormick, "Political Arithmetic and Sacred History: Population Thought in the English Enlightenment, 1660–1750," *Journal of British Studies* 52 (October 2013): 829–857; Ted McCormick, "Statistics in the Hands of an Angry God? John Graunt's *Observations* in Cotton Mather's New England," *The William and Mary Quarterly*, 3rd ser., 72, no. 4 (October 2015): 563–586; and William Deringer, *Calculated Values: Finance, Politics, and the Quantitative Age* (Cambridge, Mass.: Harvard University Press, 2018), esp. 153–186.

⁵The concept of "commercial theology" helps sidestep this assumption by analyzing how religious ideas developed through interactions in the marketplace without favoring the theological predilections of any single Christian group. My use of "practical theologies" draws from E. Brooks Holifield, *Theology in America: Christian Thought from the Age of the Puritans to the Civil War* (New Haven, Conn.: Yale University Press, 2003), 1–4, 8–10. For "commerce," see *Oxford English Dictionary Online*, s.v. "commerce, n.," accessed 2 August 2020, <https://www.oed.com/view/Entry/37073?rskey=KIY4C7&result=1&isAdvanced=false#eid>. Particularly influential in my analysis of commercial theology have been Mark A. Peterson, *The Price of Redemption: The Spiritual Economy of Puritan New England* (Stanford, Calif.: Stanford University Press, 1997); Katherine Carté Engel, *Religion and Profit: Moravians in Early America* (Philadelphia: University of Pennsylvania Press, 2009); Katherine Carté Engel, "Religion and the Economy: New Methods for an Old Problem," *Early American Studies* 8, no. 3 (Fall 2010), 483–499; Mark Valeri, *Heavenly Merchandize: How Religion Shaped Commerce in Puritan America* (Princeton, N.J.: Princeton University Press, 2010); and Matthew Kadane, *The Watchful Clothier: The Life of an Eighteenth-Century Protestant Capitalist* (New Haven, Conn.: Yale University Press, 2013).

⁶A growing body of literature has focused on the significance of public accounting in England. For the importance of accounting at the state level, see Aaron Graham, "Auditing Leviathan: Corruption and State

rightly emphasized how transatlantic epistolary and publishing networks stitched local awakenings into a unified “Great Awakening.” Although Whitefield developed his initial commercial theology while navigating London’s competitive charity circuit, was inspired by the German Pietists’ divine funding schemes, and raised money in communities scattered throughout the English-speaking world, his financial controversies varied considerably in both chronology and content from region to region. Public accounting was not standardized in the eighteenth century, and positioning Whitefield’s accounting controversies in the context of local public accounting systems highlights the uneven ways that the ethics of financial management developed on the ground.⁷

Situating the debates over Whitefield’s commercial theology in the local public accounting systems in colonial America reveals what was novel about his financial strategy and why his accounting eventually became so controversial. This article begins by examining how Whitefield developed his initial commercial theology between 1738 and 1742 in order to illustrate the religious meaning behind his financial and accounting choices. It then traces how Whitefield’s accounts both built upon and deviated from the public accounting norms that he encountered in colonial America. His accounts provoked little commentary on his first colonial tour between 1739 and 1741, but a series of financial mishaps between 1741 and 1743 focused new attention on Whitefield’s commercial theology. Between 1743 and 1746, his critics used accounting as a seemingly impartial tool to discredit the minister. His bold theological claims and lack of institutional oversight violated the norms of public accounting, and an independent audit was the only way to clear his name. The audit worked, and the combination of Whitefield’s experience managing a transatlantic institution and his accounting controversies caused the minister to change his commercial theology.

Financial accounts were not neutral ways to portray information but reflected the religious assumptions and priorities of the bookkeepers and communities who produced them. They told a moral narrative about who an accountant was and what a community’s values were. For Whitefield, his unbalanced accounts and the backlash they provoked caused him to reevaluate his commercial theology and, thus, the way that he planned to fund his Bethesda orphanage. For his critics, the minister’s unbalanced accounts challenged the validity of his claims that God blessed the orphanage and raised concerns about the insidious ways that religious enthusiasm could undermine basic social practices. Whitefield’s shifting accounting practices and the debates they

Formation in Early Eighteenth-Century Britain,” *The English Historical Review* 128, no. 533 (August 2013): 806–838; and Jacob Soll, *The Reckoning: Financial Accountability and the Rise and Fall of Nations* (New York: Basic Books, 2014); Deringer, *Calculated Values*, 43–78, 153–187. For local public accounting, see Paul Griffiths, “Local Arithmetic: Information Cultures in Early Modern England,” in *Remaking English Society: Social Relations and Social Change in Early Modern England*, ed. Steve Hindle, Alexandra Shepard, and John Walter (Woodbridge: Boydell Press, 2013). For public accounting in the colonies, see Simon Middleton, “William Fishbourne’s ‘misfortune’: Public Accounting and Paper Money in Early Pennsylvania,” *Early American Studies* 19, no. 1 (Winter 2021): 64–99.

⁷See, for example, Susan O’Brien, “A Transatlantic Community of Saints: The Great Awakening and the First Evangelical Network, 1735–1755,” *The American Historical Review* 91, no. 4 (October 1986): 811–832; W. R. Ward, *The Protestant Evangelical Awakening* (Cambridge: Cambridge University Press, 1992); and Lambert, *Inventing the “Great Awakening.”* An important exception to this pattern of Whitefield’s financial controversies remaining largely local are the connections between Scotland and the colonies, especially New England (see below). See also Michael J. Crawford, *Seasons of Grace: Colonial New England’s Revival Tradition in Its British Context* (New York: Oxford University Press, 1991), 173, 167–174.

provoked, therefore, illuminate how early Americans turned to account books to provide insight into how God acted in the economic world.

I. Whitefield's Initial Commercial Theology

From the earliest days of his ministry, Whitefield fixated on the idea of establishing an orphanage in colonial Georgia that would become the institutional embodiment of his own form of awakened piety. Georgia was founded in 1733 as a philanthropic venture that would provide a home for both the English poor and persecuted European Protestants. Whitefield's orphanage, located about ten miles south of the small settlement at Savannah, seemed like an ideal project to promote the visions of both the Georgia Trustees and Whitefield. Whitefield hoped that it would serve the spiritual and temporal needs of the orphans who lived there and the broader strategic interests of the British empire. The institution would train a generation of children in the ways of experimental Christianity, provide Godly workers and healthcare for the new Georgia colony, and serve as a Protestant bulwark on the fringes of the British Empire. Bethesda would, therefore, combine aspects of a church, school, workhouse, orphanage, hospital, plantation, and colonial outpost into one charitable project.⁸ Institutionalizing vital piety, however, required a funding model that reflected the religious beliefs undergirding Bethesda. Between 1738 and about 1742, Whitefield rejected external institutional support and a "visible fund," his term for a source of regularized income such as an endowment or salary, in favor of spontaneous collections and donations at his sermons. This funding model, he hoped, would make Bethesda's flourishing in remote Georgia a visible sign of God's faithfulness.

In order to implement his vision for Bethesda, however, Whitefield had to wrest control of the project from the Georgia Trustees. When Whitefield returned to England after his first Trustee-sponsored trip to Georgia in January of 1739, he explained to the Trustees that his preaching could finance the orphan house "without putting the Trustees to any charge on that account." He continued to press for sole control of the orphanage until May 9, 1739, when he refused a salary for himself and anyone he hired to work in the house. If the Trustees refused to grant Whitefield control over the "management and disposal of" the orphanage, then the minister would abandon the project.⁹ The Trustees consented to Whitefield's demands, and the minister and his supporters rejoiced that they could design a financial strategy that relied on God as their "Faithfull Paymaster." Although Whitefield would continue to squabble with the Trustees over control of the orphanage, the funding for Bethesda was now completely in Whitefield's, and God's, hands.¹⁰

As Whitefield struggled with the Trustees, he and his associate William Seward also researched funding models that they hoped would show that it was God, not human

⁸For the history of Bethesda, see Edward J. Cashin, *Beloved Bethesda: A History of George Whitefield's Home for Boys, 1740–2000* (Macon, Ga.: Mercer University Press, 2001); and Peter Y. Choi, *George Whitefield: Evangelist for God and Empire* (Grand Rapids, Mich.: Eerdmans, 2018), 17–41, 194–232. For Georgia's origins, see Betty Wood, *Slavery in Colonial Georgia, 1730–1775* (Athens, Ga.: University of Georgia Press, 1984), 1–23.

⁹*Manuscripts of the Earl of Egmont* (London: His Majesty's Stationary Office, 1923), 3:3, 56, 58.

¹⁰J. Griffiths to George Whitefield, DDSe44, The Letters of William Seward, Methodist Archive and Research Centre, John Rylands Library, the University of Manchester. For a more complete overview of how Whitefield designed and revised his commercial theology, see Kristen Beales, "George Whitefield's Changing Commercial Theology," in *Dartmouth and the World: Religion and Political Economy @1769*, ed. Henry C. Clark (Madison, N.J.: Fairleigh Dickinson University Press, 2021), Chapter 4.

charitable organizations, that supported Bethesda. Eighteenth-century London was filled with competing charity groups that, like the Trustees, proposed ambitious solutions to social problems that could transform England's poor into an economic asset.¹¹ Rather than imitating these London-based groups with their complicated financial structures, Whitefield and Seward examined two institutions—the famed Halle Orphanage built by August Hermann Francke and a series of Welsh charity schools run by Griffith Jones—which had succeeded seemingly through faith alone. Francke's institution was not based “on any settled Fund gathered in before-hand for this Purpose” but was, instead, “entirely grounded upon the Providence of our great God.” Halle, Whitefield explains in his financial accounts that were published in 1742, was “so exactly parallel” to Bethesda that he hoped it would enjoy “the like faith and success.”¹² Jones, meanwhile, had begun his schools “with no other fund to defray the Expence of it, than what could be spar'd. . . out of a Small offertory by a poor country congregation.” While both of these projects had a number of other funding streams that helped them flourish, Whitefield and Seward believed that they had succeeded because their founders had placed their faith in God instead of a “visible fund.”¹³

Whitefield therefore decided to finance Bethesda with occasional public collections and donations because he believed that this model showed that God, not Whitefield, was in control of the project. In a letter to a supporter in 1740, Whitefield noted that, despite housing almost one hundred people, the institution did not lack for supplies. “The great householder of mankind,” he wrote, “gives us all things richly to enjoy, and, I am persuaded, will provide for us whilst we trust in him. I had rather live by faith, and depend on GOD for the support of my great, and yet increasing family, than to have the largest visible fund in the universe.”¹⁴ When both supporters and detractors thought that Whitefield was foolish for building the orphanage in a colony that Benjamin Franklin described as “destitute of Materials & Workmen,” Whitefield countered that “our extremity is God's opportunity.”¹⁵ Bethesda's success in remote Georgia would be a visible sign of God's blessing to believers and skeptics alike.

Whitefield would primarily make his collections for the orphans at his sermons. Unlike traditional charity sermons, which were composed to elicit donations from wealthy benefactors for a particular cause, Whitefield incorporated his financial pleas into

¹¹For the wide variety of charitable schemes in eighteenth-century London, see Donna T. Andrews, *Philanthropy and Police: London Charity in the Eighteenth Century* (Princeton, N.J.: Princeton University Press, 1989); and Sarah Lloyd, *Charity and Poverty in England, c.1680–1820: Wild and Visionary Schemes* (Manchester: Manchester University Press, 2009).

¹²[Fifth Journal] A Continuation of the Reverend Mr. Whitefield's Journal from his Embarking after the Embargo, to his Arrival at Savannah in Georgia (August 1739–January 1740),” in *George Whitefield's Journals* (London: The Banner of Truth Trust, 1965), 334; and George Whitefield, *A Continuation Of The Account Of The Orphan-House in Georgia* (Edinburgh, 1742), 29. Philippa Koch, “Slavery, Mission, and the Perils of Providence in Eighteenth-Century Christianity: The Writings of Whitefield and the Halle Pietists,” *Church History* 84, no. 2 (June 2015): 375–380.

¹³Griffith Jones to William Seward, 30 March 1738, DDS_e4, The Letters of William Seward.

¹⁴Whitefield to Mr. M--, New Brunswick, 28 April 1740, in *The Works Of The Reverend George Whitefield, M. A. Late of Pembroke-College, Oxford, and Chaplain to the Rt. Hon. the Countess of Huntingdon*, ed. [John Gillies] (London: Edward and Charles Dilly, 1771), 1:167.

¹⁵Benjamin Franklin, *Autobiography and Other Writings*, ed. Ormond Seavey (Oxford: Oxford University Press, 1993), 109; and Whitefield to Rev. Mr. B. I., Savannah, 28 March 1740, in *Works of Whitefield*, 1:158.

his standard sermons on the nature and necessity of the “new birth.”¹⁶ His sermon “The Conversion of Zaccheus,” for example, was one of his most effective fundraising sermons and told the story of a Roman tax collector who donated half of his goods to the poor immediately following his conversion. Whitefield exclaimed that “every word calls for our notice. Not some small, not the tenth part, but the *half*. Of what? My goods; things that were valuable. *My* goods, his own, not another’s. I give.” Zaccheus’s donations, the “Noble fruits of a true living faith,” served as evidence to Zaccheus and others that a new birth had taken place.¹⁷

Whitefield’s initial commercial theology invested money with tremendous spiritual power. He believed that God would direct individuals to donate money during revivals as a visible sign of their new birth. These conversions and donations would provide the financial basis for Bethesda which would teach children the basics of experimental Christianity and prepare them for their own conversions. This generation would then continue this cycle of preaching and funding revivals, creating the conditions that would protect Christians from sinking back into rote ritualism. God guided money to help connect dispersed Christian communities and promote true religion.

II. Whitefield and Public Accounting

Whitefield’s early commercial theology provided a bookkeeping challenge for even the most skilled accountants. Spontaneous donations at his sermons may have shown that God was at work, but how should Whitefield and his accountants track these geographically dispersed donations? Whitefield’s early financial accounts both built on and deviated from the models provided by churches, charities, and other types of public accounting. Like most other public accountants, Whitefield and his bookkeepers kept their accounts in single-entry style. Like other charitable projects, Whitefield published his financial accounts in promotional packets that updated donors on Bethesda’s progress and helped explain the religious meanings embedded in the accounts. Although his accounts may have looked similar to the accounts produced by other institutions, Whitefield’s bold theological claims about how God directed his donors’ money and his lack of institutional oversight challenged the public accounting systems designed to manage community resources.

Whitefield published his financial accounts in 1739, 1741, and 1742 in promotional pamphlets that he sold for a small profit and distributed gratis to potential donors. These pamphlets both manifested and helped spread his commercial theology by telling a narrative of how God guided donors’ money. The financial accounts consisted of

¹⁶For charity sermons, see Christine Leigh Heyrman, “The Fashion Among More Superior People: Charity and Social Change in Provincial New England, 1700–1740,” *American Quarterly* 34, no. 2 (Summer 1982): 107–124; Andrew, *Philanthropy and Police*, 5–8, 80–81; Donna T. Andrew, “On Reading Charity Sermons: Eighteenth-Century Anglican Solicitation and Exhortation,” *Journal of Ecclesiastical History* 43, no. 4 (October 1992): 581–591; Laura M. Stevens, *The Poor Indians: British Missionaries, Native Americans, and Colonial Sensibilities* (Philadelphia: University of Pennsylvania Press, 2004), 4–29, 85–95; and Travis Glasson, *Mastering Christianity: Missionary Anglicanism and Slavery in the Atlantic World* (New York: Oxford University Press, 2012), 22–25.

¹⁷“The Conversion of Zaccheus,” in *Works of Whitefield*, 6:49–50, 57, 58; and George Whitefield, *An Exhortation to come and see Jesus: A Sermon Preached at Moorfields, May 20, 1739* (London: printed for C. Whitefield, 1739), 14. For its fundraising success, see William Seward, *Journal Of A Voyage From Savannah to Philadelphia, And From Philadelphia to England*, (London, 1740), 9. For an analysis of Zaccheus, see Stout, *The Divine Dramatist*, 104–105.

chronological lists that emphasized how his money came from spontaneous donations and collections at his sermons. For example, while Whitefield was in Bristol in the spring of 1739, he “receiv’d of a Maid Servant” £1.1.0 and, on April 1, a one shilling donation from “a poor woman.” These small contributions, which were often listed as the only donations he received that day, reflected the scenes in his journals where God prompted poor individuals to find Whitefield and contribute their mites to the Georgia orphans. To be sure that his readers did not miss the theological significance behind the numbers, he included commentary that explained how God was guiding the orphanage.¹⁸ In his 1741 accounts, which revealed that he was over £800 in debt, he explained that the “Lord will enable me to pay them, and also raise up fresh supplies for the Maintenance of my large Family.” Bethesda was in debt, but Whitefield believed that his accounts demonstrated the wide variety of ways that God had nonetheless supported the project.¹⁹

At first glance, Whitefield’s accounts were similar to the single-entry accounts that churches, local governments, and charities used to steward public resources. Unlike double-entry bookkeeping, which some merchants began to use with increasing frequency in the mid-eighteenth century in order to more precisely track their firm’s profitability, using single-entry accounts to demonstrate the financial progress of an institution required little formal training and few calculations.²⁰ Churches had to pay ministers, maintain their buildings, monitor pew rentals, purchase supplies, administer poor relief, and care for the elderly and infirm. These tasks caused churches to track both financial transactions and vital statistics, and their accounts, therefore, blended both numerical and descriptive data. Church accounts helped ensure that the congregation had the proper resources to enact God’s will and helped protect the church from human sinfulness. While church accounts were produced primarily for the internal use of the congregation, charitable organizations often published their accounts as promotional materials to demonstrate to potential donors that they properly stewarded the resources entrusted to them. The Society for the Propagation of the Gospel (hereafter referred to as SPG), the missionary society associated with the Church of England, for example, published their financial accounts in packets that included sermons, membership lists, forms, and abstracts. The SPG’s accounts showed donors that the organization responsibly channeled their money to spread the Gospel.²¹

¹⁸George Whitefield, *An Account Of Money Received and Disbursed For The Orphan-House In Georgia. To which is prefixed A Plan Of The Building* (London, 1741), 17.

¹⁹Whitefield, *An Account Of Money Received and Disbursed For The Orphan-House In Georgia*, 5–6; Whitefield, *A Continuation Of The Account Of The Orphan-House in Georgia*, 26–84.

²⁰Despite the dominance of mercantile double-entry bookkeeping in the accounting literature, a large body of scholarship has demonstrated that it was not commonly used in either public or private accounting in early America. See William T. Baxter, “Accounting in Colonial America,” in *Studies in the History of Accounting*, ed. Ananias C. Littleton and Basil S. Yamey (Homewood, Ill.: Richard D. Irwin, 1956), 272–287; Daniel Vickers, “Errors Expected: The Culture of Credit in Rural New England, 1750–1800,” *The Economic History Review*, n.s., 63, no. 4 (November 2010): 1032–1057; and Daniel Vickers, “Neighbors and Hedges: Shopkeeping in Early New England,” in *Market Ethics and Practices, c. 1300–1850*, ed. Simon Middleton and James E. Shaw (New York: Routledge, 2018), 109–128. For an overview of single-entry accounting in public finance, see Middleton, “William Fishbourn’s ‘misfortune,’” 80–84.

²¹This and the next paragraph draw on John K. Nelson, *A Blessed Company: Parishes, Parsons, and Parishioners in Anglican Virginia, 1690–1776* (Chapel Hill: The University of North Carolina Press, 2001), 11–84; Mutch, “Custom and Personal Accountability in Eighteenth-Century South Nottinghamshire Church Governance”; Mutch, “‘Shared Protestantism’ and British Identity”; Mutch, “Marginal Importance”; Mutch, “Administrative Practices and the ‘Middling Sort’: Place, Practice and

Public accounting in colonial America was shaped by two overlapping features. First, there was no clear demarcation between public and private resources. It was common for public accountants to blend their own interests and credit with their public duties. Colonists were not initially suspicious, therefore, when Whitefield's accounts did not differentiate his own "purse" from that of the orphans. Second and relatedly, local accountants had discretionary power about how they tracked the money at their disposal and the frequency with which they compiled accounts. The Church of England, for example, did not dictate accounting or auditing procedures for their churches to follow. This model made the accountability of the churchwarden "a matter of personal responsibility" and custom instead of the result of adhering to particular guidelines. Whitefield's decision to publish his accounts when it was convenient for him and his accountants, rather than sticking to a strict accounting schedule, was, therefore, also unremarkable. While both the blurring of public and private resources and the flexibility of accounting styles were part of public accounting systems in both England and the colonies, they were exacerbated in the American context, where accountants could be subject to overlapping local, colonial, ecclesiastical, and imperial control. As a result, the personal reputation of the accountant mattered greatly.²²

Although this might seem like a system ripe for abuse, the colonists had a tool to ensure that accountants did not abuse the community's resources: the audit. Audits were a basic part of the eighteenth-century fight against corruption and the misuse of public resources. Auditors ensured that administrators followed proper procedures and settled accounts for both individuals and institutions. Many organizations, ranging from the SPG, the College of William & Mary, the colony of Pennsylvania, and King's Chapel in Boston, all mandated yearly audits. Yet, despite these expectations, auditing happened less frequently than what the law or internal regulations prescribed. Yearly audits may have looked good on paper and been necessary for sprawling bureaucracies, but they made little sense when dealing with issues of local governance ruled by custom. Instead, the colonists demanded audits when they doubted their accountant's integrity or when they were about to embark on a new financial project.²³

The divergent accounting journeys of two Boston churches the Anglican King's Chapel and the congregational Old South illustrate this tension between strict audits and lax oversight. King's Chapel, founded in 1688, occasionally had their

Identity in Eighteenth-Century Rural England"; Griffiths, "Local Arithmetic"; and Middleton, "William Fishbourne's 'misfortune.'" For SPG accounting, see Gale A. Swanson and John C. Gardner, "Not-for-Profit Accounting and Auditing in the Early Eighteenth Century: Some Archival Evidence," *The Accounting Review* 63, no. 3 (July 1988), 436–447; Stevens, *The Poor Indians*, 86–94; and Glasson, *Mastering Christianity*, 22–25.

²²Mutch, "'Shared Protestantism' and British Identity," 473. See also Mutch, "Custom and Personal Accountability in Eighteenth-Century South Nottinghamshire Church Governance"; Mutch, "Marginal Importance"; Mutch, "Administrative Practices and the 'Middling Sort'; and Middleton, "William Fishbourne's 'misfortune,'" 86–89.

²³The SPG and King's Chapel were consistent in their auditing practices, while William & Mary and Pennsylvania were not. See below for King's Chapel and for the SPG. See Swanson and Gardner, "Not-for-Profit Accounting," 436–447. Although William & Mary was supposed to have annual public audit days, there was a conflict in the late seventeenth century that revealed that this ritual had lapsed. See documents in William Stevens Perry, ed., *Historical Collections Relations to the American Colonial Church*, vol. 1, *Virginia* (Hartford, Conn.: Church Press Company, 1870), 18–29, 64, 95. For Pennsylvania, see Middleton, "William Fishbourne's 'misfortune,'" 87–89. For an overview of colonial commercial auditing, see Dale S. Flesher, Gary John Previts, and William D. Samson, "Auditing in the United States: A Historical Perspective," *Abacus* 41, no. 1 (February 2005), 22–26.

churchwardens “bring” their accounts to the vestry for inspection. In 1721, however, the church decided to incorporate regular audits into its accounting practices. That year, the vestry appointed a committee to “Inspect & Overlooke” the church’s accounts for the first time. In 1723, the vestry began diligently appointing yearly audit committees as part of its Easter Monday church officer selections. There was relatively little turnover on these audit committees, indicating that the vestry was satisfied with how the auditors conducted their work, and auditing became a basic part of the church’s accounting practices.²⁴

Boston’s Old South also saw the importance of auditing, but followed a different template than King’s Chapel. In 1719, the church voted that “a Committee be annually Chosen to Audit the Deacons Accounts” and report their findings to the church. The church thanked and reappointed the auditors in 1721 and 1722, but, after that, the committee disappeared from the church records until 1748, two years after Whitefield published his own audit. The deacons were upstanding church members who had been selected for their ability to steward the church’s resources, and a standing audit committee may have seemed superfluous when dealing with such men. Instead, the church appointed occasional committees to “examine” the deacons’ accounts whenever it embarked on a new building project or experienced a financial mishap. After 1748, the church once again began appointing occasional audit committees, but it did so only when needed. Old South had tried to institute yearly audits, but decided that they were not worth the church’s efforts.²⁵

Beyond the institutional administration of the church, auditing also played a role in the devotional lives of congregants. Ministers and devotional writers used “audit day” as an analogy for “judgement day,” the day that Christians would meet God and learn their eternal fate. Samuel Moody warned the youth in his congregation in 1701 that they would be “Judg’d Impartially, Condemned Irresistibly, and Punish’d Eternally” at “the Great Audit DAY” if they lived the life of a “Flesh-pleasing Wanton.”²⁶ James Honeyman put a more positive spin on the concept when he urged his listeners in 1726 to protect their souls so “that at the great *Audit* we may have them to present to our Redeemer, as Witnesses of our Labour and Love both for him and them.”²⁷ In Matthew Hale’s popular treatise *The Great Audit; or, Good Steward*, which went through eleven editions by 1749, the English barrister provided a framework to help Christians evaluate their stewardship of God’s resources in preparation for their own final audit. While Hale’s text did not dwell on the concept of audit day, it nonetheless framed the Christian life as one spent preparing for God to audit one’s own accounts.²⁸

While Whitefield’s early financial accounts were, therefore, broadly similar to the public accounts that colonists were familiar with, they nonetheless differed in two ways. First, Whitefield made bold claims about the religious meaning of the numbers in his accounts. Whitefield had argued that God would prompt men and women to

²⁴James B. Bell, ed., *The Colonial Records of Kings Chapel, 1688–1776* (Boston, Mass.: The Colonial Society of Massachusetts, 2019), 1:122, 125.

²⁵Church Records 1669–1767, in the Boston, Mass. Old South Church records, *New England’s Hidden Histories: Colonial Era-Church Records*, Congregational Library, 27, 33, 215. <http://congregationalibrary.org/nehh/series1/BostonOldSouth0028>.

²⁶[Samuel Moody], *The Vain Youth Summoned to Appear at Christ’s Bar*, 2nd ed., (Boston, 1707), 3.

²⁷[James Honeyman], *A Sermon Preached at the King’s-Chapel in Boston*, (Boston, 1733), 9.

²⁸Matthew Hale, *The Great Audit; or, Good Steward*, 11th ed. (Boston, 1749).

donate their money to the orphans. Just like Zaccheus who gave away his belongings following his conversion, the newly awakened could make their first act on their new spiritual journey a donation to the orphans. No matter how small a financial transaction was, as Whitefield's accounts emphasized, it provided evidence of divine grace in action. Second, Whitefield's Bethesda had no institutional oversight, and, thus, no clear internal auditing procedures. The colonists were not donating to a church run by their neighbors or a missionary organization but, instead, to George Whitefield himself. Organizations granted their accountants leeway in their bookkeeping because they trusted the accountant and because there were levels of institutional oversight, including regular audits, to guard against fraud. As long as the colonists trusted the person of Whitefield and his religious message, his accounts would not look suspect. But as soon as the divisive effects of his ministry became apparent to his critics, his accounts would provide evidence of the errors in his commercial theology.

III. Shifting Colonial Response

Whitefield constantly publicized his collections during his first major colonial tour between 1739 and 1741.²⁹ Despite the publicity surrounding Whitefield's commercial theology, however, the colonists published very few critiques of his finances in the press and expressed no concerns about his accounting. Once Whitefield returned to England in January of 1741, three events combined to draw attention to the minister's unorthodox commercial theology. First, when the "Great Fire" of November 1740 devastated Charles Town, South Carolina, some colonists demanded that Whitefield return the money he collected to help the city rebuild. But these demands raised a question that the colonists realized they did not know the answer to: why exactly had they donated their money to Whitefield? Between June and October of 1741, they debated this question in the pages of *The South Carolina Gazette*. Had they given Whitefield money on behalf of the orphans, who "had no other Purse or Fund" to draw upon? If this were the case, then it was "absurd" to demand that Whitefield "vomit up Money" that he may have already spent on the orphans.³⁰ Others, however, argued that they expected Whitefield to act as a steward who channeled their money to the godly causes he encountered during his travels. They had given their money to Whitefield, not to the orphans.³¹ The colonists were used to the blurred boundaries between an individual's and an institution's purse, but the Charles Town fire raised the unsettling possibility that there was no way for them to track how Whitefield spent their money.

Second, in 1743, colonial newspapers published a series of supposedly eyewitness accounts bemoaning the dilapidated state of Bethesda that cast doubt on Whitefield's claims that God supported the project. While the debate prompted by the Charles Town fire remained confined to the pages of *The South Carolina Gazette*, the descriptions of Bethesda's decline were reprinted widely. One letter published in Boston and

²⁹Lambert, *Pedlar in Divinity*, 62–69.

³⁰Philalethes [pseud.], "Mr. Timothy," *Postscript To The South-Carolina Gazette*, no. 383, 25 June 1741, [1]; and Zealot the Second [pseud.], "Mad with Revenge he gather'd all his Wind," *Postscript To The South-Carolina Gazette*, no. 287, 23 July 1741, [1]–[2].

³¹Philanthropos [pseud.], "Mr. Timothy," *Postscript To The South-Carolina Gazette*, no. 383, 25 June 1741, [2].

Philadelphia called the ramshackle orphanage “A scandalous Bubble!”³² Another reported that the orphanage was “very poorly built and finished, and the Doors hanging open, the Cattle having free Liberty to go into many of the Rooms, which I perceived by the Dung on the Floors, and not one Person living in the House that was called an Orphan.”³³ Rumors of Bethesda’s decrepit state appeared alongside news that Whitefield was raising record sums for the orphans while touring Scotland. Who was looking after the orphans if Whitefield was travelling? And what was he spending their donations on if Bethesda was in a state of disrepair?

Third, the revivals that Whitefield had helped ignite became increasingly acrimonious and led to insurgent Christians challenging their religious institutions. In New England, new converts denounced their ministers as being unconverted and tested the authority of their congregational churches. The radical itinerant James Davenport, who infamously hosted a bonfire of vanities in 1743, even began raising money for his own seminary, the Shepherd’s Tent. Davenport collected money at the Boston Common, a favorite collection spot of Whitefield’s, and the connections between the commercial theologies of the two itinerants alarmed their critics. One anonymous author prayed that that the “wiser and better sort of people” would “scarce be wheeled a *second Time* into Collections for building Castles or *Colleges in the Air*.”³⁴ Presbyterians in the middle colonies, meanwhile, split over the revivals into New Side and Old Side groupings in 1742, a division that lasted until 1758. In the South, rumors circulated that awakened Christians prophesied a slave revolt and abandoned their commercial and civic duties. Whitefield’s rejection of institutional oversight and his accompanying enthusiasm no longer seemed like a quirk of his commercial theology, but a dangerous symptom of the revivals he ignited.³⁵

IV. Colonial Accounting Debates

By 1743, Whitefield had lost the trust that granted him the luxury of publishing unaudited accounts. His critics began to use financial accounting as a seemingly impartial tool to attack the minister. If God guided Whitefield’s money, then why did his accounts reveal that he was nearly one thousand pounds in debt and why was Bethesda in a state of disrepair? Whitefield’s accounts seemed to reflect the enthusiasm that was at the heart of his commercial theology. Publishing accounts that manifested

³²“Extract of a Letter from Charlestown in South Carolina, Dated March 20th, 1742–3,” *The Boston Evening-Post*, no. 405, May 9, 1743, [4]. The letter is printed anonymously in the newspapers, but Alexander Garden is identified as the author in “Letters of Cotton Mather, Samuel Sewall, John Callender, Adam Winthrop,” *The New-England Historical and Genealogical Register and Antiquarian Journal* 24 (April 1870): 117–118.

³³James Hutchinson, “Boston,” *The Boston Evening-Post*, no. 407, 23 May 1743, [2].

³⁴“A Letter from a Gentleman in Boston, to a Minister in the Country containing a brief Account of Mr. D--t’s later preaching in Boston and Dorchester, with some Remarks, &c.,” *The Boston Evening-Post*, no. 365, 8 August 1742, [1]; and Richard Warch, “The Shepherd’s Tent: Education and Enthusiasm in the Great Awakening” *American Quarterly* 30, no. 2 (Summer 1978): 190–192; and Winiarski, *Darkness Falls on the Land of Light*, 285–364, esp. 357–358.

³⁵The literature on these disruptions is vast, but see in particular Harvey H. Jackson, “Hugh Bryan and the Evangelical Movement in Colonial South Carolina,” *The William and Mary Quarterly* 43, no. 4 (October 1986): 594–614; Alan Gally, *The Formation of a Planter Elite: Jonathan Bryan and the Southern Colonial Frontier* (Athens, Ga.: University of Georgia Press, 1989), 30–55; Lambert, *Inventing the “Great Awakening*,” 181–221, 240–250; and Kidd, *The Great Awakening*, 94–188.

his theological errors was not enough to provide the accountability that his donors demanded. Instead, they argued that an independent audit was the only way to provide the oversight that could appease troubled donors. Whitefield had made his commercial theology a core component of his ministry; accounting, therefore, became a powerful tool for his opponents to disprove his religious claims and discredit his entire ministry. Because bookkeeping was closely associated with one's interior morality, the attacks on Whitefield's accounting incorporated into a single critique criticisms of his theological claims, his management style, and his personal integrity. While the debates about Whitefield's accounting practices reverberated throughout the colonies, the most intense battles occurred in Charles Town, the city closest to Bethesda, and Boston, the city with the most contentious experience with revivalism.

In Charles Town, which set the tone for the colonial debates, Whitefield's critics alleged that the minister's lackluster accounts violated the norms of public accounting and thus raised questions about whether the minister was ethically managing Bethesda. In a series of four letters that first appeared in *The South Carolina Gazette* between July of 1743 and February of 1746, Publicola argued that Whitefield's accounts were not properly audited and thus did not ensure that the minister was spending his donors' money faithfully for two reasons. First, the geographic range of Whitefield's ministry made it imperative that the minister keep his donors up to date about the financial status of the institution. Second, because Whitefield did not receive a salary to support his ministry, his donors deserved to know how much of their money went to support the orphans and how much went to support Whitefield. The minister "preached the Bread out of the Mouths, and the Cloaths off the Backs" of his audience; they, therefore, had "a *natural* indisputable Right, to demand and receive full and faithful Accounts" either "Quarterly or Half-yearly." Whitefield's occasional publications of his accounts would no longer suffice.³⁶

Publicola argued that "full, faithful, sufficiently vouched, sworn to, authentickly audited, and attested ACCOMPTS" were the only way to ensure that the institution was staying true to the promises that it had made to its donors.³⁷ The absence of audited accounts had caused "various *Surmises* and *Reports* concerning it [Bethesda], greatly to its Damage and Diligence." Echoing the eye-witness descriptions of a dilapidated Bethesda, Publicola stated that critics cited Whitefield's inadequate accounts as "Evidence" that the orphanage was "a mere *Engine* or *Bubble*" designed for "filling their own Pockets." Describing Bethesda as a "bubble" helped tie Whitefield's accounts to the South Sea Bubble, one of the most infamous failures of public accounting in British history. Rather than being blessed by God, Whitefield's shoddy accounts indicated that the project was part of an elaborate financial fraud.³⁸

Publicola provided an accounting template for Whitefield to follow that used both quantitative and qualitative methods to create a holistic picture of Bethesda. In particular, Publicola wanted Whitefield's accounts to address four concerns: information on the

³⁶Publicola [pseud.], "To the Managers of the Orphan-House in Georgia, in the Absence of Mr. Whitefield," *Supplement To The South-Carolina Gazette*, no. 484, 4 July 1743, [1].

³⁷Publicola [pseud.], "A Second Letter to the Managers of the Orphan-House in Georgia, in the Absence of Mr. Whitefield," *Postscript to The South-Carolina Gazette*, no. 544, 27 August 1744, [1].

³⁸Publicola [pseud.], "To the Managers of the Orphan-House in Georgia," [1]. Critics frequently condemned fanciful charitable projects by comparing them to the South Sea and other financial bubbles. See Lloyd, *Charity and Poverty in England*, 98–104.

number of “real Orphans” at Bethesda, information on the “other Persons (not Orphans)” at Bethesda, how many servants lived there and at what cost, and information about how the house’s income and expenses were affected by Whitefield’s collections. The minister’s previous accounts—which consisted of chronological lists of transactions prefaced by theological explanations of the divine significance of those transactions—had provided much of the biographical information about Bethesda’s residents that Publicola demanded. But this method of accounting, Publicola implied, was prone to theological manipulation in a way that seemingly objective charts and templates were not. If Whitefield published his audited accounts in a more “objective” format, then Bethesda could thrive.³⁹

Publicola’s demands prompted responses from both Whitefield’s supporters and detractors. James Habersham, the manager of temporal affairs at Bethesda and the man most likely compiling Whitefield’s accounts, argued that Whitefield’s commercial theology could not be accounted for using traditional bookkeeping practices. Habersham only had access to financial transactions in Georgia, while Whitefield only had access to those on the other side of the Atlantic. They could not produce an audit until Whitefield returned to America because their reliance on spontaneous donations made contributions unpredictable and difficult to account for.⁴⁰ Publicola countered that Whitefield’s unorthodox commercial theology and absentee management should not be used as an excuse for their lackluster accounts. Instead, these features demanded they be held to the higher standard of regular audits. He questioned whether “Whitefield and his *Substitutes* had no Correspondence all this while? Or has it been wholly employed ‘bout the *SPIRITUALS*. . . without any Notice of the *TEMPORALS*?” Focusing only on the “spiritual” side of Bethesda was, at best, a foolish managerial technique and, at worst, a ploy to distract his followers from his misappropriation of their donations.⁴¹

Whitefield’s Southern critics, meanwhile, took the opportunity to publish their own audits to advertise rival projects. Alexander Garden, the Anglican commissary of Charles Town and one of the minister’s harshest opponents, published the audited accounts of his own charity project, a Charles Town “Negro School” begun in 1741, in *The South Carolina Gazette*. Nearly every aspect of Garden’s 1744 audit appeared to be a direct response to Whitefield’s inadequate accounts. Rather than raising money in and collecting orphans from communities scattered around the British Empire, Garden’s contributions came from Charles Town’s most prominent families and supported the city’s enslaved residents. Garden had also spent more than he had taken in while constructing the schoolhouse, but, unlike Whitefield’s Bethesda, the most capital-intensive portion of the project appeared to be over. Most importantly, two different local authorities approved the audited accounts. First, the vestry of St. Philip’s church audited and approved the account and, second, Garden swore to the account’s truthfulness before the justice of the peace, James Wright. Garden’s audit simultaneously shamed Whitefield and reminded potential contributors that his

³⁹Publicola [pseud.], “To the Managers of the Orphan-House in Georgia,” [1]; and Publicola [pseud.], “Queries concerning the Orphan-House in Georgia” *Supplement To The South-Carolina Gazette*, no. 484, 4 July 1743, [1].

⁴⁰James Habersham, “Georgia, Oct. 1, 1744—,” *The South-Carolina Gazette*, no. 551, 15 October 1744, [3].

⁴¹“Publicola’s third Letter to the Managers of the Orphan House in Georgia,” *The South-Carolina Gazette*, no. 556, 19 November 1744, [1]–[2].

own school for enslaved Africans was a more worthy home for their donations than Whitefield's Bethesda.⁴²

Throughout the colonies, newspapers republished Publicola's demands, and, in the process, spread concerns about Whitefield's accounting practices. The anti-revival *Boston Evening-Post* fixated on Whitefield's accounts and turned the issues containing Publicola's letters into special editions dedicated to denouncing Whitefield's collections. On November 19, 1744, for instance, it published the entirety of Publicola's lengthy second letter alongside a separate article listing the steps Whitefield needed to take before he could be welcomed back to Boston. Last on the list was that Whitefield should "render a fair and just Account of the great Sums of Money, and Quantities of Goods collected by him, under Pretence of supporting his *Orphan House at Georgia*." Only once Whitefield explained how he had spent Boston's money, the paper implied, could he return to the city.⁴³

As Publicola's demands rippled into other colonies, Harvard's faculty transformed the debate from one about ethical financial management into one about the religious meaning of accounting. They alleged in 1744 that Whitefield's bookkeeping was a symptom of his enthusiasm. "Enthusiasm" was a weighted insult in the eighteenth century that was associated with social and religious chaos. While calling someone a heretic or a schismatic indicated that a person challenged certain aspects of Christian doctrine or ecclesiology, an enthusiast challenged "that most fundamental of Christian categories—revelation."⁴⁴ An enthusiast claimed to receive direct inspiration from God through dreams, visions, and impulses and thus bypassed the church in ways that threatened the fabric of society. Although the concept of enthusiasm had been around for centuries, the term's meaning became freighted with the political and religious "traumas" of the mid-seventeenth century. It conjured memories of regicide, Quakerism, and, more recently, the roving itinerants undermining New England's ecclesiastical order. In the late seventeenth century, calculators had used quantification as an argumentative bludgeon to fight deists and enthusiasts. Just as political arithmetic could be used to make God's hand legible, so too could accounting be used to prove Whitefield's enthusiasm. Proper bookkeeping was a basic element of a well-ordered society, and if Whitefield's enthusiasm could manifest itself in his account books, then it indicated the insidious ways that enthusiasts could destabilize the social order.⁴⁵

In their published *Testimony* against Whitefield, Harvard defined an enthusiast as "one that acts, either according to Dreams, or some sudden Impulses and Impressions upon his Mind, which he fondly imagines to be the Spirit of God, perswading and inclining him thereby to such and such Actions, tho' he hath no Proof that such

⁴²Alexander Garden, "Negro School-House at Charles-Town Accompt," *The South-Carolina Gazette*, no. 523, 2 April 1744, [2]. For the relationship between Garden's school and Whitefield, see Fred W. Witzig, *Sanctifying Slavery and Politics in South Carolina: The Life of the Reverend Alexander Garden, 1685–1756* (Columbia: University of South Carolina Press, 2018), 145–147. Colonists had a tradition of weaponizing audits to attack political opponents. See Middleton, "William Fishbourn's 'misfortune,'" where Fishbourn faced an antagonistic, retrospective audit that exposed a decade of financial malfeasance.

⁴³"A Letter from the Country, &C.," *The Boston Evening-Post*, no. 485, 19 November 1744, [1].

⁴⁴Ann Taves, *Fits, Trances, & Visions: Experiencing Religion and Explaining Experience from Wesley to James* (Princeton, N.J.: Princeton University Press, 1999), 17–18.

⁴⁵Taves, *Fits, Trances, & Visions*, 13–118; David S. Lovejoy, *Religious Enthusiasm in the New World: Heresy to Revolution* (Cambridge, Mass.: Harvard University Press, 1985); John G. A. Pocock, "Enthusiasm: The Antiself of Enlightenment," *Huntington Library Quarterly* 60, no. 1/2 (1997): 7–28; and McCormick, "Political Arithmetic and Sacred History," 833.

Perswasions or Impressions are from the holy Spirit.” The authors cited his “*uncharitable, censorious and slanderous*” character and his actions as a “*Deluder of the People*” as “a natural Consequence of the heat of Enthusiasm.” They specifically applied the phrase “*Deluder of the People*” to Whitefield’s collections, which “he almost *extorted* from the People” by means of his “extraordinary mendicant Faculty.” His published accounts were “by no means satisfactory,” especially as “we have so much Reason to be dissatisfied with the Man.” While Whitefield may have believed that God guided his collections, Harvard’s tutors claimed that this belief was both heretical and dangerous. The itinerant’s incomplete accounts confirmed this view and provided a way for his contemporaries to assess the validity of his commercial theology.⁴⁶

When Whitefield responded that his accounting practices were similar to those of both Harvard and the SPG, Edward Wigglesworth, one of the original authors of Harvard’s *Testimony*, clarified that the absence of institutional oversight meant that Whitefield’s donors were not protected from the manifestations of enthusiasm in his accounts.⁴⁷ According to those “best acquainted with Accounts of that Nature,” Whitefield’s were “spoken of as a great defect.” The “entire Confidence the Contributors put in” Whitefield as sole proprietor of the orphanage meant that the itinerant must be uniquely vigilant. If he did not “demand an Account of particulars, with proper Vouchers” from those managing his money, “it is manifest, that however upright you may be yourself yet you was liable to be greatly imposed upon and defrauded by them.” Wigglesworth asserted that there was “no Need” for Harvard or the SPG to produce the detailed accounts expected of the itinerant because these institutions had levels of safeguards to ensure that their money was used properly. According to Wigglesworth, the charter of the SPG stipulated that the Society was “to give an annual Account to the *Lord Chancellor*, the *Lord chief Justice of the King’s Bench*, and the *Lord chief Justice of the Common Pleas*, or any two of them, of the several Sums of Money by them received and laid out, and of the Management and Disposition of the Revenues of the Corporation.” Even if Whitefield believed that God was directing his finances, proper accounting provided a necessary safeguard that prevented human corruption from interfering with a Christian project.⁴⁸

The connection between Whitefield’s accounting and his enthusiasm reverberated outside of Boston and Cambridge. Benjamin Prescott, a pastor in Salem, published a pamphlet stating that he was alarmed at “how freely you [Whitefield] ascribe all your Receipts to God.” Prescott argued that “even a common Beggar” could “justly ascribe to the special Hand of God, the Success he experiences, in obtaining those Alms, the obtaining whereof is wholly owing to his own Artifice and Impunity.” As a result of his enthusiasm, “the meer Force of your own Phantasie,” Whitefield made his collections an example of “special Indications of the divine Will” that then justified his broader ministry.⁴⁹ A letter from Scotland in 1743 alleged that Whitefield’s successful

⁴⁶*Testimony Of the President, Professors, Tutors, and Hebrew Instructor of Harvard College in Cambridge* (Boston, 1744), 4, 8, 11–12.

⁴⁷George Whitefield, *A Letter To the Rev. The President, and Professors, Tutors, and Hebrew Instructor, of Harvard-College in Cambridge* (Boston, 1745), 13–14.

⁴⁸Edward Wigglesworth, *A Letter to the Reverend Mr. George Whitefield* (Boston, 1745), 41.

⁴⁹Benjamin Prescott, *A Letter To the Reverend Mr. George Whitefield* (Boston, 1745), 7. Although not all of the testimonies against Whitefield mentioned his collections, many said that they had a “full and hearty Concurrence” with Harvard’s *Testimony*, and thus presumably with the idea that Whitefield’s collections were symptoms of his enthusiasm. See, for example, *The Sentiments and Resolution Of An Association of Ministers (Convened at Weymouth, Jan. 15th, 1744,5)*, (Boston, 1745), 11.

collections planted seeds “which afterwards ripen’d into a pretty large Harvest of Enthusiasm in the western Parts of the Country.” Not only were Whitefield’s own financial practices symptoms of enthusiasm, they proved to be contagious and could spread theological errors amongst his followers. An excerpt from the Scottish postscript to the second edition of *The State of Religion in New-England* that was reprinted in both Boston and South Carolina focused exclusively on his enthusiastic collections. The author grumbled about the ministers who encouraged “this, vain empty, conceited Stroller, in sponging” his audience under the guise of religion for “both himself and his fantastic Project, no better than one of the *Bubbles*, in the *South-Sea* times.” Whitefield had raised record sums in both New England and Scotland, and, now, both regions struggled to contain the religious enthusiasm that he had unleashed.⁵⁰

Although Whitefield faced attacks on nearly every aspect of his ministry during this period, both his supporters and detractors recognized that the attacks on his accounting were among the most damning. One supporter noted that the itinerant preacher’s successful collections “so greatly stir’d the Spleen of his Enemies,” and Whitefield himself wrote that his collections had “given them the greatest Offence, and caused the loudest Outcry.” Charles Chauncy, one of Whitefield’s most vociferous Boston critics, also noted that the accusations of financial mismanagement stung the preacher. In 1743’s *Seasonable Thoughts on the State of Religion in New-England*, Chauncy hinted that Whitefield financially profited from his ministry.⁵¹ Although this accusation took up little real estate in *Seasonable Thoughts*, Whitefield devoted a considerable portion of his response to Chauncy’s insinuation. Whitefield did not travel to Georgia to “fleece my [his] Flock, and then go and spend it upon my Lusts, or lay it up for a Fortune for my self and my Relations. No: freely as I have received, freely I gave.” Chauncy gleefully responded that “these Words, I find, have given you great Offence.” He claimed that he had not intended to accuse Whitefield of misdeeds but simply to note that while Whitefield was “collecting for the *Orphans*, the People who gave their Bounty to *them* might give to *you* also.” Whitefield’s travels, therefore, were “not to your *Disadvantage*, on *temporal* Accounts.” Whitefield profited from his ministry not because he embezzled funds, Chauncy alleged, but because of the very nature of his commercial theology.⁵²

Whitefield’s critics had discovered that attacking the minister’s accounting practices was a potent way to discredit the evangelist. Whitefield had rejected institutional backing and other forms of financial support for Bethesda because he believed that God would bless and guide Bethesda. But, five years after he first stormed through the colonies collecting for the orphans, his shoddy accounts showed that he was in debt, eye-witnesses described a decrepit Bethesda, and the colonists’ own churches were wrenched apart by the enthusiasm that was a part of his commercial theology. The languages and practices of financial accounting provided a supposedly impartial tool that his critics could use to test the validity of Whitefield’s theological claims. If Whitefield claimed that God would provide for the orphanage, but this statement was not backed up by

⁵⁰A Letter From A Gentleman in Scotland (Boston, 1743), 4; “At the Desire of Several of Our Readers,” *The Boston Evening-Post*, no. 408, 30 May 1743, [1]–[2]; and Crawford, *Seasons of Grace*, 173, 167–174.

⁵¹“To the Publisher of the Thursday’s News-Letter,” *The Boston Weekly New-Letter*, no. 2043, 26 May 1743, [2]; Whitefield, *A Continuation Of The Account Of The Orphan House In Georgia* [1742], 3; and Charles Chauncy, *Seasonable Thoughts On The State of Religion In New-England* (Boston, 1743), 36.

⁵²George Whitefield, *A Letter To the Reverend Dr. Chauncy* (Boston, 1745), 6–7; and Charles Chauncy, *A Letter To the Reverend Mr. George Whitefield* (Boston, 1745), 15–16.

the numbers in his account books, then the famed evangelist was nothing more than an enthusiast or a fraud.

V. Whitefield's Changing Commercial Theology

As Whitefield gradually realized between 1741 and 1746, his critics were right. During these years, Whitefield faced a series of financial disasters that caused him to reevaluate his commercial theology. The unexpected death of his financial backer, William Seward, difficulties shipping construction supplies to Georgia, and infighting among Whitefield's supporters all threw the minister's already precarious finances into disarray. Whitefield explained that his audiences of twenty thousand had "dwindled down to two or three hundred." He added, "It has been a trying time for me. A large orphan family, consisting so near a hundred, to be maintained, about four thousand miles off, without the least fund. . . above a thousand pounds in debt for them, and not worth twenty pounds in the world of my own." Although Whitefield had often portrayed financial challenges as "God's opportunity," he now began to worry that he had misinterpreted God's will.⁵³

Whitefield's critics had argued that the minister's commercial theology was enthusiastic, and the minister indeed began to question whether his original financial strategies had been too dependent on spontaneous action as a sign of God's approval. Had he acted according to his own desires instead of God's will? In a letter he wrote while revising his journals for a new printing in 1748, Whitefield lamented, "Alas! alas! In how many things have I judged and acted wrong. . . I find that I frequently wrote and spoke in my own spirit, when I thought I was writing and speaking by the assistance of the spirit of GOD. I have likewise too much made inward impressions my rule of acting."⁵⁴ Without explicitly acknowledging the charges of enthusiasm, Whitefield seemed to admit that his previous strategies had been based on his own misunderstanding of how God acted in the financial world.

The colonial criticisms and his own experiences managing Bethesda helped Whitefield reevaluate his commercial theology. As a result, he made three significant changes in how he planned to fund the orphanage. First, he began to seek a steady source of income, the "visible fund" that he had previously rejected. Whitefield had initially hoped that orphan labor would help Bethesda become relatively self-sufficient, but concluded in the 1740s that this would not be possible. He still resisted outside institutional support, however, and instead turned to enslaved labor to provide financial backing for Bethesda. God "put into the hearts of my *South-Carolina* friends," Whitefield wrote, "to contribute liberally towards purchasing a plantation and slaves" in that colony. When Whitefield's supporters John and Hugh Bryan offered to sell, but continue to manage, their 640-acre Providence Plantation to the minister at a "very cheap rate," he jumped at the opportunity to provide a "visible fund" for Bethesda.⁵⁵ Despite Whitefield's attempts to lobby the Georgia Trustees to permit enslaved labor in the

⁵³Whitefield to Mr. J. H., London, 25 March 1741, in *Works of Whitefield* 1:256–257.

⁵⁴Whitefield to Rev. Mr. S---, *The Betsy*, 24 June 1748 in *Works of Whitefield* 2:143.

⁵⁵Whitefield to "a generous Benefactor unknown," Charles-Town, 15 March 1747, in *Works of Whitefield*, 2:90. For more on Providence, see Koch, "Slavery, Mission, and the Perils of Providence in Eighteenth-Century Christianity," esp. 385; Kidd, *George Whitefield*, 199; and Gally, *The Formation of a Planter Elite*, 47–54. For Whitefield's understanding of the difference between enslaved labor and orphan labor, see Choi, *Evangelist for God and Empire*, 127–168, esp. 148–151.

colony, slavery remained illegal, and the minister believed that a South Carolina plantation worked by enslaved laborers would provide more stable financial support for Bethesda than a Georgia plantation worked by orphans. He hoped “to stock my new plantation in *South-Carolina* as a *visible fund* for the *Orphan-house*” so that “my poor heart may no more be oppressed as it has been for many years by outward difficulties.”⁵⁶ Once Georgia legalized slavery in 1751, Whitefield tried to sell Providence and invest the money he earned from Providence’s sale in turning Bethesda into a plantation worked by enslaved laborers. As Whitefield began to believe that God acted through market mechanisms, both enslaved labor and real estate investment became providential ways to fund his orphan family. Whitefield may have presented slavery as a chance to bring the Gospel to enslaved Africans, but his decision to make enslaved laborers the “visible fund” that would support the white orphans at Bethesda shows how race influenced his vision of Christianity.⁵⁷

Second, he switched from relying on spontaneous donations and public collections to focusing on obtaining more dependable private subscriptions to support the orphanage. These subscriptions had both religious and practical benefits for Whitefield. Theologically, he believed that the subscriptions provided a divinely ordained, long-term tool to support the orphanage. Christians could still be moved by God to donate to the cause, but their donations now came in a form that made it easier for the managers of Bethesda to account for. In a letter to supporters in June of 1746, he wrote that he had “sufficient subscriptions” to indicate that “Our Lord I trust is gradually helping me out of my outward embarrassments.” Whitefield continued to see God’s hand at work, but he understood that God was acting through different means.⁵⁸ Practically, these subscriptions would keep his finances out of the press. Indeed, on his second major tour of the colonies between 1745 and 1748, he made no public collections for any charity and, instead, relied on subscriptions from friends and supporters. Whitefield did not abandon his commitment to the idea that all Christians should participate in Christian charity but changed how he implemented it. While he occasionally accepted donations for the Bethesda orphans on his subsequent tours in the 1750s and 1760s, he no longer saw these collections as a reliable source of funding and, instead, raised money for local causes in each city that he visited.⁵⁹

Third, Whitefield acquiesced to his critics’ demands and published his audited accounts in May of 1746. William Woodrooffe, William Ewen, and William Russel in Savannah attested that his accounts “to the best of their Knowledge, contain[ed] a just and true Account of all the Monies collected by, or given to” Whitefield, and that the preacher had not “converted or applied any Part thereof to his own private Use and Property, neither hath charged the said House with any of his travelling, or any other private Expences whatsoever.” The auditors testified that they had “carefully and strictly examined all and singular Accounts relating to” Bethesda contained in the forty-one-page book entitled *Receipts and Disbursements for the Orphan House* and calculated that Whitefield had collected £4,982.12.3 between December 15, 1738 and

⁵⁶Whitefield to “My very dear, dear Brother,” New York, 29 January 1747, in *Works of Whitefield*, 2:110.

⁵⁷Whitefield to Mr. H--- B---, London, 7 January 1753, in *Works of Whitefield*, 2:471–472.

⁵⁸Whitefield to Mr. Thomas Jones, Bohemia, 16 June 1746, in John W. Christie, ed., “Newly Discovered Letters of George Whitefield 1745–1746, Part III,” *Journal of the Presbyterian Historical Society* (1943–1961) 32, no. 4 (December 1954): 256.

⁵⁹See, for example, “Sunday last the Reverend Mr. Whitefield,” *The Pennsylvania Gazette*, no. 1344, Sept. 26, 1754, [2].

January 1, 1746, and spent £5,511.17.9¼ during that period. They found that Whitefield had not used any of the money for himself “but, on the contrary, hath contributed to the said House many valuable Benefactions.” The auditors concluded that, “in Justice to the Reverend Mr. *Whitefield* and the Managers of the said House,” they could attest that the money was “faithfully and justly applied to and for the Use and Benefit of the said House only.”⁶⁰

Bethesda was a major institution in Georgia, and it was therefore nearly impossible to find men in the colony who had the necessary knowledge to audit public accounts but who had no ties to the orphanage. Woodrooffe and Ewen were both affiliated with the Malcontents, a group of colonists critical of the Georgia Trustees’ ban on enslavement, and had ties to Whitefield. Whitefield and William Seward had lobbied the Trustees to name Woodrooffe and John Bromfield, two Bethesda donors, as magistrates in 1740.⁶¹ By 1742, Bromfield had undergone a religious experience that caused a commenter to dismiss him as one of the “many Instances of Enthusiasm” that had “sprung up” in Georgia.⁶² Ewen began working in Bromfield’s store around 1740 and eventually served in several civic and Church of England offices in the colony. Less information survives on Russell, although he was described as being knowledgeable about “Publick Accompts.”⁶³ None of Whitefield’s critics, however, raised the possibility that these potential conflicts of interest undermined the independence of the audit.

While his previous accounts had been published in the colonies only as pamphlets, Whitefield printed his 1746 audit in both newspapers and pamphlets to reach the widest possible audience. Benjamin Franklin’s *Pennsylvania Gazette* ran the first printing in May of 1746. Whitefield prefaced the audit by stating that, as it was “*a Minister’s Duty to provide Things honest in the Sight of all Men, I thought it my Duty, when lately at Georgia, to have the whole Orphan House Accounts audited.*” He had only sent “*an Abstract of the whole, with the particular Affidavits, and common seal of Savannah*” to the papers because he claimed that printing every receipt would be too expensive. However, anyone who wanted to see the originals could visit James Habersham in Savannah or, if someone was willing to “*defray the Expence of Printing,*” Whitefield could publish the whole account. The pamphlet edition included a revised autobiography, a history of Bethesda, a discussion of future fundraising plans, an update on the orphans who had matriculated, and a description of the benefits that the house had brought to Georgia.⁶⁴

The audit effectively ended the colonial debates surrounding Whitefield’s finances. The minister may have made enthusiastic claims about how God guided his finances, but he had not misspent his donors’ money. Whitefield’s decision to publish the audited accounts also reflected the evangelist’s new commercial theology. Previously,

⁶⁰George Whitefield, *A Further Account Of God’s dealings with the Reverend Mr. George Whitefield*, (Philadelphia, 1746), [65].

⁶¹Seward, *Journal Of A Voyage From Savannah to Philadelphia*, 53–54; *Manuscripts of the Earl of Egmont*, 3:149; E. Merton Coulter, ed., *The Journal of William Stephens 1741–1743* (Athens, GA: University of Georgia Press, 1958), 132; and Whitefield, *An Account Of Money Received and Disbursed For The Orphan-House In Georgia*, 29, 32.

⁶²Sam Fore, “William Ewen (ca. 1720–1776/1777),” *New Georgia Encyclopedia*, last edited 21 August 2013, <https://www.georgiaencyclopedia.org/articles/history-archaeology/william-ewen-ca-1720-1776-1777>.

⁶³Coulter, *The Journal of William Stephens 1741–1743*, 133.

⁶⁴George Whitefield, “Mr. Franklin,” *The Pennsylvania Gazette*, no. 910, 22 May 1746, [1]; and *A Further Account Of God’s dealings with the Reverend Mr. George Whitefield, From the Time of his Ordination to his Embarking for Georgia* (Philadelphia, 1746), [65].

he printed long lists of financial transactions because each exchange represented a visible sign of how divine grace was shaping Bethesda. Now, however, as he transitioned away from relying on public collections to more dependable private subscriptions and a “visible fund,” the individual transactions became less important. Although Whitefield claimed that the 42 pages of receipts would be too expensive to publish, the printed pamphlet that contained the 1746 audit was 63 pages long and his 1742 published accounts were 84 pages. Whitefield published long pamphlets when he believed the information was important. By 1746, however, Whitefield no longer believed that each transaction had enough religious significance to justify their publication. Accounting still made God’s hand legible but did so in different ways than what Whitefield had claimed in the beginning of his ministry.

VI. Conclusion

Whitefield’s audit marked a fresh financial start for the Bethesda orphanage. Each of the institution’s subsequent audits used the 1746 audit as their starting point, and it became a key resource when Whitefield’s associates tried to repair the orphanage’s jumbled finances following his death. It is no wonder, then, that Habersham believed that it was divine intervention that saved the institution’s 1773 audit from the flames that destroyed the rest of the orphanage. Auditing had provided a providential tool to help repair the orphanage’s reputation and fiscal standing in 1746 and, Habersham prayed, would do so again in 1773.⁶⁵

It might be tempting to treat Whitefield’s changing commercial theology as a natural response to the maturation of his Bethesda orphanage. For modern readers who assume that financial strategies should be systematized and efficient, Whitefield’s conclusion that auditing, regularized private subscriptions, and a “visible fund” created by enslaved laborers provided the best and most godly way to fund Bethesda can seem preordained. Yet, restoring the contingency to this narrative reveals how it was Whitefield’s daily experiences trying to finance his orphanage that caused him to reevaluate his financial and accounting strategies and the theological beliefs that undergirded these choices. At first, he argued that relying on a “visible fund” to support a project showed a lack of faith. He therefore planned to finance Bethesda through the record-breaking collections he made at his sermons. Despite his initial success, however, by 1742 his account books indicated to both the minister and his critics that his plan to use spontaneous donations to allow God to guide the institution did not work. Rather than showcasing God’s blessing, Whitefield’s accounts provided a tool for the minister’s critics to attack the validity of his commercial theology and to discredit his entire ministry. Critiquing Whitefield’s accounting provided a seemingly objective way to undermine the minister’s theological claims, his personal character, and his charitable cause with one stroke of the pen. Whitefield’s accounting controversies and the changes in his commercial theology that they helped provoke reveal how American colonists used account books to learn about the ways that God was present in their economic affairs.

Religion, as Whitefield learned, is expensive, and religious institutions and people developed funding models that reflected their theological beliefs. Financial strategies were therefore not neutral but freighted with religious meaning. For scholars interested in the relationship between religion and the marketplace, analyzing these financial

⁶⁵James Habersham to the Countess of Huntingdon, 3 June 1773, A3/3/3, Countess of Huntingdon Collection.

decisions provides a trove of information about the intimate connection between belief and practice. The decisions that churches made about when and how to audit their accounts, who to make their accountant, and how to compile their accounts can reveal their beliefs about human nature, the ethical efficacy of self-interest, and how God shaped their economic affairs.⁶⁶

⁶⁶For the insight that religion is expensive, see Peterson, *The Price of Redemption*, 2; and Engel, *Religion and Profit*, 4.

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