

REVISITING THE BOUNDARIES OF THE SACRED: GUILDS AND BROTHERHOODS' ACCOUNTING IN THE LAST DECADE OF THE 16TH CENTURY¹

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Abstract: This work questions whether religious organisations, whose members have common shared beliefs and sacred objectives but different levels of accounting awareness, behaved differently depending on their awareness to accounting techniques.

To this aim, we have analysed the content of six rules of brotherhoods founded in the city of Seville (Spain) during the last decade of the 16th century. We have grouped the brotherhoods according to their being (or not) linked to a guild or professional group.

We can conclude that their members' familiarity with accounting, or lack thereof, can explain the dissimilar behaviour of brotherhoods in relation to accounting, but not to accountability.

Keywords: *Accounting history, Religious organisations, 16th century, Accountability, Accounting awareness, Guilds*

REVISITANDO LOS LÍMITES DE LO SAGRADO: CONTABILIDAD DE GREMIOS Y HERMANDADES EN LA ÚLTIMA DÉCADA DEL SIGLO XVI

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Resumen: Este trabajo cuestiona si organizaciones religiosas, con objetivos sagrados y creencias comunes compartidas, pero cuyos miembros tenían un nivel diferente de conocimiento de la contabilidad, mostraron un comportamiento diferente con respecto a la permeabilidad de dichas organizaciones a las técnicas de contabilidad.

Para alcanzar nuestro objetivo, hemos analizado el contenido de seis reglas de hermandades ubicadas en la ciudad de Sevilla (España), y promulgadas en la última década del siglo XVI. Hemos agrupado las hermandades según su vínculo (o no) con un gremio.

Podemos concluir que la conciencia de la contabilidad de sus miembros es una razón para explicar el comportamiento diferente de las hermandades en relación con la contabilidad pero no respecto a la rendición de cuentas.

Palabras clave: *Historia de la contabilidad, Organizaciones religiosas, Siglo XVI, Rendición de cuentas, Familiaridad con la contabilidad, Gremios*

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Introduction

Accounting research on religious organisations has increased in the last decades. The seminal works of Laughlin (1988) and Booth (1993) made a distinction between two separate spheres, the sacred and the profane, and allocated accounting to the latter. Since then, different studies have questioned this distinction for different reasons, the main being the complexity of religious organisations (Lightbody, 2000; Parker, 2001; Bigoni et al., 2013; Funnell and Williams, 2014; Cordery, 2015; Baños and Funnell, 2015; Moggi et al., 2016). The debate has been enriched as the literature has comprised as religious organisations those whose principles and objectives are based on the fulfilment of religious precepts, including a wide range of typologies.

Bearing in mind ‘the potential conflict between the “sacred” mission of a church and the “secular” practice of accounting’ (Irvine, 2005, p. 233), the literature has analysed, in diverse settings and periods, the relationship between the sacred and the profane spheres (Cordery, 2015). Following the same line of research, this work questions whether religious organisations, with sacred objectives and common shared beliefs, but whose members have diverse levels of accounting awareness, develop different behaviours in relation to: a) the use of new accounting techniques, b) the process of accountability, and c) the role of accounting within their organisations. To this aim, we analyse the content of the rules of brotherhoods founded in the city of Seville (Spain) during the last decade of the 16th century. Brotherhoods, as are currently conceived, appeared during the 14th and 15th centuries, and were (still are) organisations created by lay people to carry out charitable activities and improve worship. However, they also played a social role and gave, and currently give, their members the opportunity to interact socially, make good use of their leisure time and, through their activity, become prominent in their community (Sánchez, 1985). Given these features, brotherhoods seem appropriate for the aim of this study, for they have a sacred base and sacred objectives. They are formed by lay people who develop their daily lives in the profane sphere, in contrast with other religious organisations, such as parishes, bishoprics or monastic orders whose members are

consecrated people (Quattrone, 2004; Maté et al., 2004; Baños and Funnell, 2015; Moggi et al., 2016; Baños and Carrasco, 2019).

Considering how the context influences the role of accounting in religious organisations (Quattrone, 2004; Álvarez-Dardet et al., 2006; Baños and Funnell, 2015), we focus on the final years of the 16th century because, in Spain, this period was characterised by the emergence of a growing interest in accounting procedures in the private and public sectors, with the edition of manuals and the promulgation of several regulations on the matter (Hernández, 1992). Following Napier (1989), the treatises on accounting published and the regulations promulgated in a certain period may be used to study the dissemination and evolution of accounting knowledge in businesses developed during that period. We are concentrating on the 1590–1600 decade, because the second half of the 16th century was a period of relevant diffusion and regulatory activity concerning accounting issues in Spain.²

The choice of Seville has also a twofold justification. On the one hand, brotherhoods were (and currently are) deeply rooted in the cultural tradition of the city. For instance, according to an 18th century census, there were 249 brotherhoods in the city of Seville at the time (Álvarez-Dardet et al., 2006). Besides, 22 Sevillian brotherhoods founded in the 16th century have survived until today. On the other hand, in those days Seville experienced an important economic development, linked to the monopoly of commerce with the American colonies. It became the most populous city in Spain, and the headquarters of a high number of traders and craftsmen who were grouped in guilds (Reglá and Céspedes, 1974). These guilds were often strongly linked to brotherhoods, and had thus the potential to influence the accounting procedures of these organisations. During that period, the increase in the number of guilds in Seville was due to the arrival and establishment in the city of merchants and businessmen from the rest of Spain and abroad. This caused as well the improvement of accounting knowledge in the city, compared with other places (Donoso, 1996; 2001).

This work aims at contributing to the literature by explaining how the sacred and the profane spheres were connected in Sevillian brotherhoods by their members' accounting awareness. Similarly to the cases studied by Lightbody (2003) and Irvine (2005), managers of brotherhoods who were familiar with accounting and had experience in non-religious organisations tended to blur the boundaries between the two spheres (see also Swanson and Gardner, 1988). Moreover, accounting and accountability procedures were generalised in brotherhoods linked to guilds due to the professional knowledge of their members. However, this study recognises the different roles that accounting can play in religious organisations of the same type, which share the same religious, political, economic and social context. Thus, brotherhoods that were linked to guilds, in contrast with those that were not, saw, overall, accounting tools, and to a lesser degree, accountability as powerful means to hold both the organisation and its members

² The *Pragmática de Cigales* (Royal Order of Cigales) was enacted in 1552 and forced merchants and bankers to keep their accounts using the double entry bookkeeping system. The third edition of the *Tratado de cuentas* (Treatise of accounts) by Diego del Castillo was published in 1551, the *Suma de aritmética práctica y de todas mercaderías con la Orden de Contadores*, (Summa of practical arithmetic and all kind of merchandises with the Order of Accountants) by Gaspar de Texeda in 1546; the *Compendio para tener y regir los libros de cuenta* (Compendium and brief instruction to keep books of accounts, debts and of merchandises) by Antich Rocha in 1565, and the *Libro de caxa y manual de cuentas de mercaderes y otras personas* (Cash book and manual book of accounts of merchants and other people) by Bartolomé de Solórzano in 1590 (Hernández, 1992).

answerable for the use of resources and to ensure these were employed to fulfil the brotherhood's religious aims (Funnell and Williams, 2014).

The rules analysed in this research are available in a compilation of brotherhood rules published by Sánchez and Pérez (2002). In order to verify and complete our analysis, we have relied on secondary sources on brotherhoods, accounting regulation and accounting theory and practice.

The paper is structured as follows. In the next section, we describe the state of the art of the debate on the sacred/profane dichotomy in relation to the role of accounting. The third section explains the methodological basis of this paper. Then we describe the case analysed and, finally, the last section contains the discussion and the concluding remarks of this work.

Brotherhoods and the sacred and secular divide

The sacred/profane dichotomy first appeared in the seminal papers on the role of accounting in religious organisations (Laughlin, 1988; Booth, 1993), but it has later on been seriously questioned and challenged (Carmona and Ezzamel, 2006; Lightbody, 2000; Parker, 2001; Jacobs, 2005; McPhail et al., 2005; Bigoni et al., 2013; Funnell and Williams, 2014; Cordery, 2015; Baños and Funnell, 2015; Moggi et al., 2016). The complexity of religious organisations has been one of the main reasons supporting this challenge (Lightbody, 2000; Parker, 2001). Jacobs pointed out that '[...] in other settings accounting has the potential to be sacred, to be secular or to be both sacred and secular' (2005, p. 193). Those other settings may include different perceptions on accounting and its role in religious organisations, which are connected to the belief system that is a substantial part of such settings (see, for instance, Fonfeder et al., 2003, on the Talmud; Álvarez-Dardet et al., 2006, on Catholic brotherhoods in Spain during the 18th century; Jacobs and Walker, 2004, on the Iona Community in Scotland during the 20th century; Ezzamel, 2005, on the funerary practices in Ancient Egypt; Mutch, 2016, on Scotland in the 18th century; Funnell and Williams, 2014, on the early industrial revolution in England; Bigoni et al., 2013, on the diocese of Ferrara in the 15th century; Moggi et al., 2016, on the confraternities of Verona in the 15th century).

Among the different works that analyse factors that may affect the role of accounting in religious organisations, the study by Swanson and Gardner (1988) on the Society for Propagating the Gospel in Foreign Parts at the beginning of the 18th century is worth highlighting. As the authors pointed out, the '[...] immediate impetus for auditing in the Society came from business and not from government [...]. Rudimentary managerial accounting procedures emerged in the Society as a result of internal needs for planning and control in much the same way they were emerging in businesses of the period' (Swanson and Gardner, 1988, p. 446). The reasons for this extended use of accounting can be found with the members of the Society, many of whom came from the business and auditing world. Consequently, Swanson and Gardner argued that the professional origins of the members '[...] suggest that the Society's audit procedures were adapted from business audit procedures' (1988, p. 444).

In the same vein, Lightbody (2003) pointed out that the relationship between the sacred and the profane spheres in religious organisations can be explained in certain cases through the role played by financial managers and professional accountants. The results of Lightbody's study showed that '[...] none of the authors denied the need for some integration of the conflicting ideologies at the level of the individual manager to enable

the organisation to function effectively' (2003, p. 135). Likewise, Irvine (2005) explained: 'There appeared to be no automatic assumption that money and accounting were somehow inconsistent with core religious beliefs'. She added that the fact that the Church was responsible for obtaining its own resources led to a minimal resistance to the use of accounting and to the consideration of accounting as a main tool for the management of those organisations (see also Irvine, 2002).

Searching for reasons to use accounting as support in the management of religious organisations, Funnell and Williams stated that 'every believer has to use his abilities for helping his neighbour and for God. In this context, accounting tools become a powerful means for organisations and individuals to be accountable for the use of money to ensure that it must be utilised for moral ends' (2014, p. 360). In this sense, religious organisations whose members were acquainted with accounting tended to use accounting means to be 'accountable to God'; as Jacobs pointed out: 'Evil does not lie in money of itself but in the misuse of money' (2005, p. 204). In this sense, accounting was a relevant tool for the achievement of the aims of religious organisations, independent of the belief system but linked to the accounting awareness of their members.

This issue is particularly significant in religious organisations whose members are not ecclesiastical people, such as brotherhoods. These are particularly suitable for the study of factors associated with the accounting knowledge of the organisation's members. The study of brotherhoods is especially relevant when it is addressed from a historical perspective and in an environment such as southern Europe, especially since there are not many studies on accounting or accountability in religious organisations well-rooted in the culture of their area of influence (Moggi et al., 2016).

Within the literature, we can refer to the aforementioned work by Álvarez-Dardet et al. (2006), or the papers by García Martí and Martínez Soto (2015) and Moggi et al. (2016). Álvarez-Dardet et al. (2006) analysed the behaviour of brotherhoods facing the control process implemented by the Enlightenment government of King Charles III in Spain. The authors concluded that the '[...] brotherhoods' view on the rendering of accounts depended on their perceptions of the boundaries between the sacred and the profane, but they all shared a common perception that they need not justify their sacred expenses' (Álvarez-Dardet et al., 2006, p. 146).

García Martí and Martínez Soto (2015) focused on the accounting activity and the statutes of one specific Spanish brotherhood for the purpose of determining the quality of the accounting information it produced, its comparability between periods, and its functionality as a management tool in a period—the second third of the 20th century—of transformation and re-institutionalisation of the political and social context. Moggi et al. (2016) examined the accountability system of confraternities in Verona at the end of the 17th century, and how it was influenced by the complex network of relationships between these organisations and their stakeholders. They agreed on the influence of the main stakeholders in the organisation's accountability to local institutions and even God, from an external perspective, and to its members, from an internal one.

Bearing in mind these reflections, we analyse six brotherhoods and focus on one specific feature: their members. We intend to explain whether the members' acquaintance with accounting techniques and procedures implied differences in the role of accounting and accountability in these religious organisations.

Brotherhoods in Seville at the end of the 16th century

The context

As Quattrone (2004) pointed out, there is a need to understand the economic factors influencing the use of accounting procedures, as well as the dominant political and social ideologies sustaining them. Accordingly, the period under study can be explained on the basis of two factors. On the one hand, the support of the Council of Trent (1545–1563) to the foundation, regulation and development of brotherhoods. The doctrine of the Council of Trent on public penance and image worshipping encouraged the creation and reform of brotherhoods. Thus, brotherhoods played an important role in the Catholic Counter-Reformation as spaces to indoctrinate the population. In order to regulate the disorganised proliferation of brotherhoods, the Council of Trent established that the rules had to be approved by the bishops as a *sine qua non* requirement for the official foundation of a brotherhood (Sánchez, 1985). This implied that the clergy could call the brotherhoods to account, and that the latter were open to be audited.

Moreover, given the uncontrolled increase in the number of brotherhoods and the very festive character of public worship (luxury, music, etc.), the regulations, as understood by the Council of Trent, were to be developed by the local councils. There was also a call to verify that people of unblemished conduct who had experience in management occupied the administrative positions in the brotherhoods (Arias de Saavedra and López de Guadalupe, 2002). Quattrone (2004) provided an example of the influence of the Counter-Reformation on the accounting system of religious organisations in his analysis of the accounting procedures of the Society of Jesus. He asserted that the procedures were improved by the Jesuits due to the new values impressed on the doctrine of the Catholic religion by the Council of Trent. Such doctrine influenced the theological, religious, political, social and institutional dimensions of all Catholic organisations (Quattrone, 2004; see also Carmona and Ezzamel, 2006).

Consequently, the context that surrounded the foundation of brotherhoods in the 16th century was propitious for embracing accounting as a key management instrument, as indicated by Bowrin (2004) for the case of religious organisations in Trinidad and Tobago (see also Quattrone, 2004, for the Jesuits). However, it is worth underlining that Spain was at that time an officially Catholic country and decided to support the Vatican against the Protestant Reformation. Religion weighed on all aspects of life in that period, and any dissent from orthodoxy was persecuted by the Inquisition (Reglá and Céspedes, 1974), which could become a barrier to the transfer of profane techniques to organisations with a sacred purpose.

Economy and management of the brotherhoods

Focusing on the economy, we must first mention that the income of brotherhoods usually came exclusively from alms and the fees paid by their members, though some of them also owned some real estate or financial assets that provided regular incomes. On the other hand, brotherhoods spent their money mainly on worship (candles, flowers, music for celebrations, fees for priests, etc.) and charities, although it was also common to pay for the poor confreres' funerals, and, in some cases, support their widows and/or orphans. In spite of that, brotherhoods were frequently blamed for spending money on social meetings not directly related to their sacred aims (Álvarez-Dardet et al., 2006).

As regards the management, most of the rules established the selection of staff, usually for a one-year term. The number of employees and their positions differed from one brotherhood to another, but all rules coincided in the appointment of a figure at the top of the hierarchy, usually called *hermano mayor* (literally, ‘elder brother’) or, in fewer cases, *alcalde* (literally, ‘mayor’). For the brotherhoods’ daily management, the most common positions were those of *mayordomo* (manager) and *prioste* (steward), although the distribution of functions and levels of responsibility varied from one brotherhood to another. Usually, the *mayordomo* was in charge of paying and collecting money on behalf of the brotherhood, a task later on controlled through accountability processes. However, there were rules that established that all payments should be signed by the *hermano mayor*, thus imposing an *a priori* control mechanism.

By and large, the staff that managed the brotherhoods’ resources used the charge and discharge method, and often they were held accountable at the end of their term of office. The accounts had to be presented during the selection process of the new staff, or on a fixed date before or after the selection was made. Only rarely was the staff held accountable to the brothers’ general assembly, the accounts being most frequently rendered by the old staff to the new one only. Between these two extreme possibilities, there were intermediate cases in which the brotherhood appointed some brothers who, together with the new staff, attended the meeting where the accounts were rendered, or in which the brothers’ general assembly discussed any doubts arising from the submitted accounts. Only a few of the rules studied mentioned the position of *contador* (accountant). In most cases, the persons allowed by the brotherhood to make payments had to present the receipts of those payments to the staff, but some rules went further in their use of accounting techniques and specified that this requirement applied only to payments up to a certain amount, thus setting up a threshold. As in other organisations during the same period, the new accounting vocabulary started permeating the rules and regulations of brotherhoods. In this sense, terms as *debe y haber* (credit and debit) progressively replaced the previously used *cargo y descargo* or *cargo y data* (charge and discharge). Other terms like *libranza* (receipt), *asentar* (enter) or *carta de pago* (acquittance) also began to appear.

There was a wide range of dispositions in the rules regarding the management of inventories of goods and money. Some rules did not consider it at all, whereas others established that the *mayordomo* should be held responsible for the goods and money reflected in the inventory book. In line with the increase of ecclesiastic control imposed by the Council of Trent, a *provisor* (ecclesiastic lawyer) appointed by the archbishopric analysed each rule prior to its approval.

Guilds and brotherhoods

From their origins, guilds have founded brotherhoods with religious and charitable objectives, but its activities and benefits were restricted to the members of the guild. Most of these organisations had a social function, including taking care of poorer members, of the widows or orphans of members who died, and of their funerals. During the 14th and 15th centuries, brotherhoods and guilds were frequently parts of one single institution. In some cases, the brotherhood’s formal structure was subjected to the guild (Sanz, 2016), but there were also inverse relationships in which the guild was subsumed in the brotherhood. However, due to the damages that such coalitions often entailed, the model guild-brotherhood model was removed by a decree of King Charles I dated in 1552. As a

result, during the 16th century, brotherhoods were separated from guilds, and focused exclusively on their religious and charitable objectives (Romeu, 1981).

However, despite this regulation, the link survived. In fact, when the reform of brotherhoods was undertaken in the second half of the 18th century, the guild-brotherhood model still existed and was again removed by a law passed by the Government on 25th June 1783 (Álvarez-Dardet et al., 2006). The link was explicit in some cases where the brotherhood's regulations forbade the admission of members outside the profession. In other cases, the relationship was maintained because the tradition of membership to the brotherhood was limited to those who shared the same profession.

Another factor that contributed to the maintenance of the connection between a specific occupation and a brotherhood was the location of their premises within the city. Traders and craftsmen dedicated to the same profession usually lived in the same neighbourhood and, therefore, attended the same parish church or convent. In a similar vein, most members of a brotherhood lived within the same area, close to the church where they attended their religious celebrations (Reglá and Cespedes, 1974). Thus, the relation between brotherhoods and professional groups survived the legal restrictions and, even as separate organisations, silversmiths, hat makers, chauffeurs and notaries, among other groups, founded their own particular brotherhoods. Even during the 20th century, the caterers guild of Seville founded a brotherhood.

In general, Sevillian guilds enjoyed a large degree of autonomy, which even included the authority to fix prices (González Arce, 2008) and act as intermediaries in the collection of taxes. Thus, for example, Bernal et al. (2008, pp. 224–225) provided some informative tables with the amounts that each Sevillian guild contributed through *alcabalas*³ during the 1523–1601 period. Later references confirm the activity of guilds as intermediaries in the tax system. The aforementioned authors refer to reports by the General Attorney Manuel de Massa and Rosilla that linked the utility of the guilds to their role within the tax system.⁴ Out of Seville, we find specific references to the guilds' accounts (see also Ballarín, 2014). For instance, Navarro Espinach (2015) indicates that the Ordinance of 1510 concerning the trade of silk weavers and sail makers in Valencia refers to the selection of auditors, and the presence of accountants seems to be the norm in the guilds of the Aragonese Crown⁵.

Accounting content of the rules

We have based our study on the rules of brotherhoods as primary source. Previous works on accounting in religious organisations have studied also their regulations; see, for example, Irvine (2002) on the Salvation Army, Quattrone (2004) on the Society of Jesus, Maté et al. (2004) on the Benedictine monks of the Monastery of Silos (Spain), or Baños

³ The *alcabala* was a tribute of Islamic origin that taxed 10% of the sales and exchanges made in Castille (note of the authors).

⁴ '[...] if there was a guild, its creation and main function was to be able to distribute, collect and pay contributions, but following the establishment of the *derecho de puertas* there is no need for them to do it and, therefore, the privileges must cease' (op. cit.: 134). The *derecho de puertas* was a tribute established in 1824 in all cities with more than 3,000 inhabitants, and collected by the municipal authorities.

⁵ Gran Enciclopedia Aragonesa: http://www.encyclopedia-aragonesa.com/voz.asp?voz_id=6535&voz_id_origen, accessed in September 2019.

and Carrasco (2019). Rules of brotherhoods are the equivalent to the constitutions of a religious order, for they include the compulsory procedures that confreres impose on themselves, and their fulfilment is considered a sacred obligation.

There are seven rules of brotherhoods emerged during the last decade of the 16th century in Seville available. We have dismissed one brotherhood, devoted to the Holy Sacrament, in order to exclude the effect of the particular interpretation of the sacred sphere typical of this kind of brotherhoods (Álvarez-Dardet et al., 2006). Thus, we analyse the rules of the remaining six brotherhoods, devoted to other images. Three of them were linked to a guild or professional group, and the other three were not.

We have analysed the content of the rules looking for any reference to knowledge of accounting techniques, as well as to their level of use. In this sense, we have classified the brotherhoods according to their link to a guild or professional group, or lack thereof, and compared the results obtained.

From the previous assertions and the analysis of the rules, we have extracted a list of issues that may be found in the rules for the management of a brotherhood, although not all of them were included in the rules of the six brotherhoods selected. The issues are:

- The use (or not) of accounting books for the registration and control of the brotherhood's resources.
- The use (or not) of cutting-edge professional accounting terms and business jargon, such as, for example, the terms *alcanzada* or *debe y haber* (credit and debit).
- The use (or not) of inventories.
- The use (or not) of a threshold for the control of receipts of the brotherhood's expenses.
- The presence (or not) of the position of accountant or auditor, in charge of the bookkeeping. Following Lightbody (2003) and Irvine (2005), the assumption is that religious organisations whose members had a high level of accounting awareness did not need the presence of an accountant/auditor.
- Finally, and related to the status of accounting within the organisation, the percentage of chapters in the rules devoted to management and accounting questions.

In what the regulation of the rendering of accounts is concerned, we have searched for an issue that is especially relevant to our study, which is whether the accounts were presented at the brothers' general assembly. In other words, we use the rendering of accounts to all the confreres as a main indicator of the importance given to the process of accountability in each brotherhood.

Prior to the individual analysis of each set of rules, it seems important to highlight an aspect that is common to all of them. In the final chapter of the rules, the aforementioned *provisor* appointed by the archbishop included one last duty: 'The brothers, now and in the future, will abide by the orders of the *provisor*, and they will account for the assets and incomes, and for their distribution and spending'. Additionally, in the six cases analysed, the *provisor* forbade the members of the brotherhood to ask for alms without his authorisation.

Brotherhoods linked to guilds

The brotherhoods linked to guilds analysed are: the Hermandad y Cofradía del Señor Santiago Apóstol (hereinafter, Santiago); the Hermandad y Cofradía del Buen Fin (Buen Fin), and the Hermandad y Cofradía del Buen Viaje (Buen Viaje). The first two were founded in 1593, and the third one in 1596. Consequently, the context that surrounded these brotherhoods must have been quite similar.

Interestingly, each rule describes with different details the management board of the brotherhood. Thus, the Santiago brotherhood did not specify the board positions but described the different tasks associated with those positions as they appeared in the text. Therefore, it is possible to identify the positions of *hermano mayor* (elder brother), *prioste* (steward), and three managers. The Buen Fin brotherhood devoted a chapter of its rules to describe the positions of the board: ‘We establish that, now and forever, there will be in our brotherhood two elder brothers, one *escribano* (clerk), one manager, one steward and one attorney’ (Buen Fin brotherhood’s rules, chapter 5), and subsequently (chapter 6) explained the duties of the manager and the clerk. The Buen Viaje brotherhood also described the positions in one chapter: ‘[...] two elder brothers, one manager, one steward [...] and one clerk [...] will be selected’ (chapter 1). Paragraphs seventh to eleventh of the rules described the tasks, responsibilities and authority of each member of the board. The rules also established the hierarchy within the board, with the elder brother at the top (chapter 7). Finally, the position of *limosnero* (alms collector) was also described. The rules of the Buen Viaje brotherhood are the most comprehensive ones regarding the description of the brotherhood’s management positions.

With regard to the use of ledgers by this group of brotherhoods, we can mention the following issues. The Santiago brotherhood used a book to keep record of the alms, which were the main economic resource of the organisation: ‘[...] there will be a white book where the amounts received by the manager shall be written, recording month and year, and the names of those who demanded them, and somewhere else in the same book the discharge of the amounts taken and spent [from the chest] shall also be noted down’ (chapter 5). It also established, for those members of the board who supported poorer members of the guild, that they should have a receipt signed by the member assisted so that the amount given could be reimbursed by the brotherhood. The same procedure was established for those members of the board who contributed their own money to pay for the funeral of those who died. The rules of the other two brotherhoods provided less information on this point. The Buen Fin brotherhood did not have a register of alms, but, instead, it had books to register new admissions and deaths, to record the minutes of the annual meetings, and to specify the punishment imposed on brothers who did not meet the rules. The Buen Viaje brotherhood’s rules established that ‘[...] everything will be entered in the book of agreements and [the manager] will sign it, so that he can give account and reason...’ (chapter 8). They also specified that the alms collector should keep a book of income and expenditure.

The use of inventories is also considered in the rules of the Buen Viaje brotherhood and on those of the Buen Fin brotherhood. Such inventories were used as representations of the delivery of the brotherhood’s assets by the old manager to the new one. It is interesting that, despite the Santiago brotherhood’s concern with the control of its resources, its rules do not specify anything regarding this issue.

With respect to the use of modern accounting terms and jargon in the rules, it may be considered as prolific as the rules themselves, and so it is easy to find terms like ‘charge and discharge’ or ‘receipt’ (in the Santiago and Buen Viaje brotherhoods’ rules, not in

those of the Buen Fin brotherhood). Other terms are also frequent, for instance, ‘expenses’ or ‘acquittance’ (only in the rules of the Santiago brotherhood), or ‘enter’ (only in those of the Buen Fin brotherhood). The Santiago brotherhood was the one that made the most use of these terms, followed by the Buen Viaje brotherhood and, finally, with only one term, the Buen Fin brotherhood.

Concerning the use of a threshold of incomes or expenses, the rules of these brotherhoods linked to guilds introduced different regulations. While the Santiago brotherhood’s rules did not allow spending one single coin ‘unless authorised by our board’ (chapter 6), the Buen Fin’s rules set the limit on eight *reales* (chapter 12), and the Buen Viaje’s rules specified: ‘We order that our manager be given a receipt every time he pays an amount of 200 *maravedíes* (5.88 *reales*) or more’ (chapter 25). Again, the Santiago brotherhood’s rules, which seem to be more concerned with the control of the resources, established harder controls than the other two rules.

The process of accountability is also different in the three brotherhoods. Thus, the rules of the Santiago brotherhood determined the following:

We order that the new members of the board shall meet with the outgoing members on the Sunday following their appointment to take and receive the accounts of the *maravedíes* that the brotherhood should have and that the manager has administered, so that the expenses and discharges can be extracted. And once this has been done, the accounts will be disclosed the following Sunday in the room or place where our assembly meets so that, being as good and faithful as they should, the assembly shall consider them good, and so the confreres will know how many *maravedíes* are collected and spent during the year and how the rule of this sacred Brotherhood of Santiago is respected. (Santiago brotherhood’s rules, chapter 17).

The rules of the Buen Viaje brotherhood explained this process in a different manner, referring only to the members of the board: ‘[...] and they must attend to receive the accounts of our manager, which will be approved if they conform to our rule. And once they are sanctioned, they shall be signed by the clerk and the rest of the members of the board at the bottom of the page of such accounts’ (Buen Viaje brotherhood’s rules, chapter 28). It can be drawn from the text that the manager was held accountable to a group of brothers selected by the brothers’ assembly for such purpose (Buen Viaje brotherhood’s rules, chapter 28). The manager had to pay for any asset or amount lost (Buen Viaje brotherhood’s rules, chapter 8). Interestingly, the alms collector also had to render accounts ‘[...] on the first Sunday of each month [...], and in Lent he must render accounts every Sunday’ (Buen Viaje brotherhood’s rules, chapter 18).

Finally, the Buen Fin brotherhood went into the detail of scheduling the date in which the manager would account for the incomes and expenses. To whom it is not specified, but the rule certainly made him responsible for any loss incurred, as in the Buen Viaje brotherhood. It is worth mentioning that the manager had to render the accounts under oath, otherwise the accounts were not considered (Buen Fin brotherhood’s rules, chapter 12).

It is interesting that none of these brotherhoods needed an accountant or an auditor to manage or supervise their accounts. No references were made in the rules to such positions.

Brotherhoods not linked to guilds

The brotherhoods not linked to guilds analysed in this work are three: the Hermandad y Cofradía de Nuestra Señora de la Esperanza (hereinafter, Esperanza); the Hermandad y

Cofradía de Nuestra Señora de Cuatrovitas (Cuatrovitas), and the Hermandad y Cofradía de los Sagrados Clavos de Nuestro Redentor Jesucristo, Virgen María de los Remedios y Glorioso San Juan Evangelista (Sagrados Clavos). The three brotherhoods were founded in 1595 and shared the same context, as did the brotherhoods linked to guilds.

The organisational scheme of the brotherhood is, in these cases, described in a different manner. The Esperanza brotherhood explained in just one paragraph the three main positions in the board. The steward was described as '[...] a brother with the attributes and abilities required to manage and direct the brotherhood, and to administer its properties and assets in favour of the brotherhood' (Esperanza brotherhood's rules, chapter 2). Both the manager and the clerk should be selected among the rest of brothers, but their responsibilities were not described; the rules only stated that '[...] all the brothers shall obey them' (Esperanza brotherhood's rules, chapter 2). Surprisingly, the Esperanza rules did not establish the position of elder brother. The Cuatrovitas brotherhood did not explain the roles of the different positions, but named them: '[...] elder brothers, a steward and manager and two accountants and a clerk' (Cuatrovitas brotherhood's rules, chapter 2). Finally, the Sagrados Clavos brotherhood's rules included the most detailed specifications on the positions, and explained the reasons to select or reject someone proposed to be a member of the board. On the same chapter the different positions were described: '[...] two elder brothers, and an attorney, and a manager, and a steward, and a clerk and another clerk in charge of penalties and punishments' (Sagrados Clavos brotherhood's rules, chapter 20). Chapter 21 defined the role of elder brother, and chapter 22 was devoted to the position of attorney. Chapter 23 was concerned with the tasks of the steward and the manager, and chapter 24 with those of the clerks.

The use of ledgers for the management of these brotherhoods can be considered as scarce. In this sense, the rules of the Esperanza brotherhood mentioned three books: one devoted to registering the names of the new confreres; one for the punishments imposed on brothers in the case of infringement, and, finally, another one '[...] which shall record the donations and alms given or sent to our brotherhood, together with the names of the donors, the day, month and year' (Esperanza brotherhood's rules, chapter 3). The Cuatrovitas brotherhood also kept an alms book: '[...] the clerk and the manager shall keep a book in which every amount of cash received each month and who paid it shall be registered' (Cuatrovitas brotherhood's rules, chapter 8). Finally, the Sagrados Clavos' rules only expressed the need to keep a book to record all incomes under the responsibility of the manager and the steward (Sagrados Clavos brotherhood's rules, chapter 28).

Regarding the use of accounting terminology, it is completely excluded from the rules of these three brotherhoods. In fact, we have found the term *asentar* (to enter an item in the book) mentioned once in the Esperanza's rules. In the same way, the Sagrados Clavos brotherhood's rules used the terms *asentar* and *alcance* (debt) twice in its rules. The rules explained the way to deal with the managers' debts with the brothers: '[...] if the brothers are owed some money, the debt shall be notified and then the amount owed shall be delivered to the person' (Sagrados Clavos brotherhood's rules, chapter 28). Finally, the Cuatrovitas brotherhood did not use any accounting terms or jargon used by merchants and craftsmen. In the rules of these three brotherhoods, we have not found anything related to the use of a threshold for payments or an inventory.

The accountability process was different in each of these brotherhoods. The Esperanza brotherhood's rules were unclear and only stated that: '[...] in the brothers' general assembly [...] the brotherhoods' books will be analysed' (Esperanza brotherhood's rules,

chapter 14). It is not possible to draw any conclusions on how this brotherhood managed the accountability process from those words. We expect, at most, that the books were read to the rest of brothers at the general meeting. The Cuatrovitas rules established that '[...] the third meeting will be held on the first Sunday in March to notify the accounts rendered by the manager' (Cuatrovitas brotherhood's rules, chapter 2), which clearly indicates that the manager was accountable to the rest of brothers. Finally, the Sagrados Clavos brotherhood only expressed the need for the outgoing manager and steward to present the accounts to the two newly appointed staff in the presence of some other brothers selected for this purpose.

As for the position of accountant or auditor, only the rules of the Cuatrovitas brotherhood refer to it, when, as mentioned before, they explain that there should be two accountants in charge of managing the books, having however no responsibility for the use of the brotherhood's resources (Cuatrovitas brotherhood's rules, chapter 2). Moreover, they did not receive any payment for their work.

Analysis

After analysing the information collected from the rules, we can assert that brotherhoods that were linked to guilds tended to use more accounting devices and terminology than those that were not. Thus, the rules of the Buen Viaje and Buen Fin brotherhoods imposed the obligation of making inventories to facilitate the transfer of goods and money from the outgoing board to the incoming one, while the rules of brotherhoods not linked to guilds did not mention such tool. Considering how concerned the Santiago brotherhood seemed to be with the control of its resources, it is interesting that its rules did not include a norm regarding this issue. On the other hand, the rules of the Santiago and the Buen Viaje brotherhoods used more technical terms and accounting jargon than the rest.

It is worth highlighting again the great concern with accounting control reflected in the rules of the Santiago brotherhood. The brotherhood used a book to register the alms, the main economic resource of the organisation (Santiago brotherhood's rules, chapter 5). The Buen Viaje brotherhood also kept a book to control the alms only, as did the Cuatrovitas brotherhood (not linked to a guild). As Irvine (2005) explained, the need to survive led to the improvement of accounting techniques to manage the sacred life of the brotherhoods, regardless of their belief system and their perception of money.

From the analysis of the brotherhoods' rules in search of any reference to bookkeeping for the control of the organisations' resources, we conclude that all brotherhoods linked to a guild used such books, although not in the same way. In contrast, brotherhoods not linked to guilds predominantly did not include in their rules the obligation of keeping accounting books to support the management of the organisation.

Concerning the use of 'modern' accounting terminology in the rules, we find cutting-edge terms in the rules of all brotherhoods linked to guilds. This modern terminology can be considered to be fully excluded from the rules of the three brotherhoods analysed not sponsored by guilds.

The study of the presence of threshold controls also provides some interesting results. Most of the brotherhoods linked to professional activities used thresholds, while those not related to guilds generally did not know of this technique. All brotherhoods that set a threshold, explicitly indicated the amount of such limit.

As regards the percentage of chapters in the rules devoted to accounting/accountability questions, the results summarised in Table 1 and Table 2 show a larger presence of these

issues in the rules of brotherhoods linked to guilds. The lower percentage within this group is still higher than the top value for the brotherhoods not connected with professional activities. If we calculate the average, we obtain 26.05% for the brotherhoods linked to guilds and 10.26% for those not linked.

Table 1. Percentage of chapters devoted to accounting, accountability and management issues in the rules of brotherhoods linked to guilds			
Brotherhood	Date of foundation	Guild	% of chapters devoted to accounting
Buen Fin	1593	Tanners	16.67%
Santiago	1593	Hat makers	38.89%
Buen Viaje	1596	Boatswains and navigators	22.58%

Table 2. Percentage of chapters devoted to accounting, accountability and management issues in the rules of brotherhoods not linked to guilds		
Brotherhood	Date of foundation	% of chapters devoted to accounting
Sagrados Clavos	1595	13.79%
Cuatrovititas	1595	11.11%
Esperanza	1595	5.88%

Concluding remarks

This study has questioned whether religious organisations formed by lay people, such as brotherhoods, with common shared beliefs and sacred objectives, have different behaviours in relation to the use of accounting techniques, accountability processes and status of accounting and accountability depending on the degree of accounting awareness

of their members. Brotherhoods are a singular kind of religious organisation, given that its members are lay people and, consequently, very much influenced by the context around them, so we have focused on the links of these organisations to guilds to check whether this feature, or lack thereof, could explain the presence of accounting terms and procedures in their rules.

Our results show more openness to new accounting techniques and terminology in linked to guilds' brotherhoods. Despite relevant differences in historical context, accounting development and religious creed, these results are consistent with those obtained by Swanson and Gardner (1988), Lightbody (2003) and Irvine (2005) in their works on the influence of financial managers (or members acquainted with finances) on the accounting practices developed in religious organisations. The role of accounting in those linked to guilds brotherhoods were familiar to the use of accounting techniques, and such techniques were not seen as far from their daily life.

However, the reasons that explain this behaviour can be found in the organisations' need to use accounting books (for its evidentiary value) to prove that their resources were being devoted to the purposes set out in their rules—not only religious, but also social purposes related to their poorer members, and their deceased members' widows and orphans. In this context, accounting tools became a prevailing means for individuals to be accountable for the use of money to ensure that it must be utilised for settled ends (Funnell and Williams, 2014). Therefore, brotherhoods whose members were acquainted with accounting tended to use accounting means to be 'accountable to God'; as Jacobs pointed out: 'Evil does not lie in money of itself but in the misuse of money' (2005, p. 204). In this sense, accounting was a relevant tool for the achievement of the aims of religious organisations, independent of the belief system, but linked to the accounting awareness of their members. This issue was particularly significant in brotherhoods, religious organisations whose members are not ecclesiastical people. Accounting appears to be the language that the members of brotherhoods linked to guilds used to demonstrate that the organisations' aims were fulfilled, and, given the probative value of ledgers, they were a means to solve, if this happened, disputes among the brothers (Jacobs, 2005; Funnell and Williams, 2014).

Similar to what happens with the use of accounting techniques and terminology, the results obtained on the percentage of chapters devoted to accounting and accountability in the brotherhoods' rules show large differences between the organisations that were linked to guilds, with higher percentages in all cases, and those that were not. A greater accounting awareness among the confreres allows/demands a higher level of detail in accounting/accountability issues, thus providing to these matters a higher status within the organisation.

In what concerns the processes of accountability, the brotherhoods, according to our results, did not follow a common pattern depending on whether they were linked to a guild or not. Thus, the Santiago brotherhood developed an accountability process according to which the managers were answerable to all their fellow confreres. In contrast, the Buen Viaje and the Buen Fin brotherhoods did not open the rendering of accounts to brothers outside the management board. Brotherhoods not linked to guilds also had different behaviours, ranging from the rendering of accounts to the rest of confreres to fuzzy systems. In brief, there is no common pattern within each group in relation to accountability processes. This issue seems to be more influenced by the belief system and the doctrine of the Council of Trent than the rest of aspects analysed. As

Álvarez-Dardet et al. (2006) have argued, all brotherhoods ‘[...] shared a common perception that they need not justify their sacred expenses’ (Álvarez-Dardet et al., 2006, p. 146).

Consequently, it is possible to affirm that there is a link between the sacred and the profane spheres in brotherhoods, which is mediated by the accounting awareness of their members. The greater knowledge on accounting of the members of brotherhoods linked to guilds led to a higher consideration of these issues and to their inclusion in the organisation’s rules and regulations, while members of brotherhoods not linked to guilds did not attach importance to these questions or unload their responsibility on an auditor/accountant. Similarly to what Lightbody (2003) concluded, managers who were familiar with accounting and had experience in the management of non-religious organisations tended to blur the boundaries between the sacred and the profane spheres within their brotherhoods (see also Swanson and Gardner, 1988). Moreover, and in line with Irvine (2005), accounting and accountability procedures were generalised in brotherhoods linked to guilds due to the professional awareness of their members, but the organisations’ behaviour was actually more related to the use or misuse of their resources than to their will to control them.

However, this study recognises the different roles that accounting can play in religious organisations of the same type, which share the same religious, political, economic and social context. Thus, brotherhoods that were linked to guilds, in contrast with those that were not, saw, overall, accounting tools, and to a lesser degree, accountability, as powerful means to hold both the organisation and its members answerable for the use of resources and to ensure these were employed to fulfil the brotherhood’s religious aims (Funnell and Williams, 2014).

The main limitation of this work is related to the non-availability of primary sources, which would make it possible to verify whether the regulations provided for in the rules were put into practice. This analysis, which could be carried out should the appropriate sources be found, would allow us to confirm and reinforce our conclusions, or to propose alternative or complementary explanations to these issues.

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