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# Medieval Accounting and Economic Rationality

Reflections on a Historical Belief

## Contabilidades medievais e racionalidade econômica

Retorno a uma crença historiográfica

JULIE CLAUSTRE\*

**ABSTRACT** The interest of social scientists in ancient accounting has been revived by the changes that capitalism underwent in the past decades. This has led to a careful scrutiny of the genealogy of accounting practices, with very contemporary expectations prompting a reexamination of the medieval genesis of accounting. These developments have encouraged a return to the grand narratives which, for more than a century and since the Weber/Sombart controversy, have explored the origins and meaning of accounting practices, linking them to the first manifestations of the spirit of capitalism. This article considers the ebb and flow of medievalists' belief in a medieval capitalist rationality, which would have been expressed in accountancy, and resituates these ideas in their intellectual contexts. Drawing on recent research and on a study of the accounts of a 15<sup>th</sup> century Parisian couturier, Colin de Lormoye, the article reveals both the documentary and editorial constants and

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blind spots. It attempts to sketch out new avenues of analysis, moving away from grand teleological writings. The article raises the question of whether the accounting *ratio* of these actors constitutes a manifestation of the European genius of the Renaissance or are a writing practice anchored in specific social functioning.

**KEYWORDS** Accounting, rationality, Middle Ages

**RESUMO** O interesse das ciências sociais pelas contabilidades antigas foi reavivado pelas mudanças por que passa o capitalismo nas últimas décadas. A genealogia das práticas contábeis passa por um escrutínio cuidadoso, e expectativas muito contemporâneas suscitam releituras da gênese medieval das contabilidades, fazendo destas últimas práticas intimamente ligadas à cultura europeia e ocidental. Elas estimulam um retorno às grandes narrativas que, há mais de um século e desde a controvérsia Weber/Sombart, reconstituem as origens e o sentido das práticas contábeis, ligando-as às primeiras manifestações do espírito capitalista. O artigo se volta aos fluxos e refluxos da crença dos medievais em uma racionalidade capitalista medieval que se exprimiria nas contabilidades, para as inscrever em seus contextos intelectuais. Mostra suas constantes, mas também seus pontos cegos, notadamente documentais e editoriais, apoiando-se em trabalhos recentes e no estudo do caso particular das contas de um costureiro parisiense do século XV, Colin de Lormoye. O trabalho tenta esboçar novas pistas de análise, distantes dos grandes relatos teleológicos. A *ratio* contábil desses atores seria a manifestação do gênio europeu do Renascimento ou uma prática de escrita ancorada em um funcionamento social específico?

**PALAVRAS-CHAVE** Contabilidades, racionalidade, Idade Média

It even seemed to him that knowledge of accounting gave the world a new look. He saw debtors and creditors appear everywhere, even when two people were arguing or hugging.

(SVEVO, 2012, p. 346)

Certainly Zeno, Italo Svevo's hero, was not the first European to discover a new world by learning accounting. It was in the Second Middle Ages that the whole Europe was affected by the spread of written accounting (KOTT, 2015, p. 429): between the mid-12<sup>th</sup> and 15<sup>th</sup> centuries, ecclesiastical and secular institutions, States and cities,<sup>1</sup> merchants, nobles,<sup>2</sup> but also craftsmen (KLAPISCH-ZUBER, 1986; 2001; BORDINI, 2009; PINELLI, 2015), employees (MENEHIN, 2014), and farmers (BALESTRACCI, 1984; HAUTEFEUILLE, 2006; PICCINNI, 2008, p. 190; DYER, 2012) began to have accounting and management papers, from the British Isles (DE ROOVER, 1937, p. 189; JAMES, 1956)<sup>3</sup> to Italy, from Flanders and the Empire (PENNDORF, 1913; DE ROOVER, 1937, p. 173- 175; p. 183-185; p. 189-191; SIGNORI; MÜNTZ, 2012; SIGNORI, 2014) to the Iberian Peninsula (VELA I AULESA, 2003). Economic historians have long been interested in medieval accounting, and this interest seems to be closely linked to the evolution of contemporary capitalism. Since the famous controversy between Werner Sombart and Max Weber a century ago, historians have avidly sought to explain the development of this type of accounting in the Second Middle Ages, arguing that it should be attributed to the first manifestations of

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1 Two convenient historiographical overviews in François Menant (2006) and Olivier Mattéoni (2015b).

2 On the 12<sup>th</sup> century threshold for manorial accounts, see, in particular, Thomas N. Bisson (2014, p. 253). On English manorial accounting, see P. D. A. Harvey (1984).

3 About the merchant named Gilbert Maghfeld, Dewez (2014); oral presentation by Mathieu Arnoux, "Une comptabilité commerciale avant la partie double: Le livre de comptes de Gilbert Maghfeld, 1373-1395", Séminaire Entreprises, régions de productions et marchés en Europe (XIII<sup>e</sup>-XVII<sup>e</sup> siècle), Paris, 2014.

the capitalist spirit. First of all, we will show that this ancient secular belief was and continues to be particularly tenacious among French medievalists, despite the solid studies that should have consigned it to the graveyard of preconceived ideas. Next, we will outline new ways of analyzing these narratives, based on a certain number of recent works.

## MEDIEVAL ACCOUNTING AND CAPITALIST RATIONALITY

For Sombart (1921, p. 118), double-entry accounting marks, in itself, the emergence of a true spirit of capitalist calculation, whose first centers were the medieval Italian mercantile companies. For Weber (2003, p. 61), the advent of the capitalist spirit is fundamentally linked to the Reform and manifests itself in the accounting of revenues and expenses, aiming at the results of personal work and allowing the planning of activity with a view to achieving an economic result. In the Sombart/Weber controversy over the origins of capitalism, the old accounting systems and the intellectual elaboration they implied occupy therefore a strategic position. The connection that Weber established between the capitalist spirit and the ethics of Protestantism provoked continuous, vehement criticism among medievalists (GROSSEIN, 2005, p. 286-287).<sup>4</sup> However, the latter have not quite followed Sombart's thought and have been more concerned with dating the emergence of capitalism.

The Belgian medievalist Henri Pirenne (1951), active in the interwar period, criticized the two German scholars for ignoring the existence of capitalism as early as the 10<sup>th</sup> century and for generalizing their own country's economic history to the rest of Europe – a form of anti-German sentiment typical of his generation. His argument had less to do with the analysis of accounts than with the emphasis given to the “education of merchants in the Middle Ages (PIRENNE, 1929), an angle of attack that challenged the idea of medieval merchants' incompetence,

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4 For a condensed view of the polemic among modernists, see Yannick Lemarchand, Cheryll McWatters, and Laure Pineau-Defois (2014, p. 13-14; p. 20-21)

which we find again more than 20 years later under the pen of Amintore Fanfani (1951).

André-Emile Sayous (1929), who studied medieval trade in Marseille, Barcelona and Montpellier at the University of Berlin, was an important promoter of Sombart in France, publishing “as an economist”, straight after the inaugural issue of the *Annales* in which Pirenne’s article had been published.<sup>5</sup> In 1932, he wrote the preface to the French edition of *L’apogée du capitalisme* published by Payot, and discussed Sombart’s theses in several articles (FEBVRE, 1932). He sometimes studied accounting books himself, in particular for his 1932 article on Italian banking in the 13<sup>th</sup> century (SAYOUS, 1932), and was interested in commercial contracts, the legal forms of commercial companies, banking techniques, and exchange rates, in order to demonstrate that the merchants of the 12<sup>th</sup> and 14<sup>th</sup> centuries were capitalists already (SAYOUS, 1930).

We owe the in-depth discussion about Sombart’s ideas to another article in the journal *Annales*, written in 1937 by Raymond de Roover, a historian trained in accounting.<sup>6</sup> De Roover (1937, p. 193) criticizes Sombart for considering that pre-double-entry accounting was nothing more than a “mess”, but shares Sombart’s essentially teleological view of the evolution of accounting and the high value attributed to the invention of the double-entry technique. For him, accounting appeared earlier, and he considered it to be one of the essential contributions to what he called the “commercial revolution” of the late 13<sup>th</sup> century. De Roover’s work on accounting, banking, and financial institutions had a decisive influence on historians of medieval economics from the 1950s onwards. However, already in 1949, Basil S. Yamey (1949), based on a study of the accounting technique, contradicted the idea that double-entry accounting allowed capitalist calculations. But his proof does not seem to have been quickly noticed by medievalists and the reputation

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5 This first issue of the *Annales d’histoire économique et sociale* also contains a note on Max Weber by Maurice Halbwachs (1929, p. 81-88), including a summary of *The Protestant Ethic*.

6 On Raymond de Roover’s background and career, see David Herlihy (1972).

of De Roover's work grew, with the association between double-entry accounting and capitalist calculus becoming firmly rooted in the medievalist vulgate. In his book *Les hommes d'affaires italiens du Moyen Âge*, Yves Renouard (1949, p. 71-72; p. 76; p. 102; p. 107) refers to the "individualism" and "entrepreneurial spirit" of the Genoese capitalists who sparked the commercial "revolution" of the 1300s and invented the double-entry accounting system. For Jacques Heers (1959, p. 11; p. 37; 2012, p. 195-201), the accounting of Giovanni Piccamiglio, "a man of money", "a 'capitalist', if you like", allowed him to "have an exact idea of the evolution of his 'business'". And for Philippe Wolff (1954, p. 523; 1952, p. 137), the accounting left by Jean Lapeyre constituted "a rudiment of a balance sheet account", describing the evolution of the fabric manufacturer's stock of fabrics and providing "the head of company (...) with information about the progress of his business".

Wolff's (1954, p. 54) knowledge of accounting comes not only from the article by De Roover (1937), but also from the booklet by Jean Fourastié (1943), *La comptabilité*, published in the *Que sais-je?* collection, which was praised by Lucien Febvre (1944, p. 74) on behalf of the *Annales*. The historical part of the Fourastié volume is based on De Roover's work, which confirms the nodal character of the latter. It was part of a vast transformation of the French economy, in which the author had participated directly as a member of the Cabinet of the Minister of Finance Yves Bouthillier in the spring of 1942: it was a question of building the instruments necessary for the managed economy desired by the French State and of imposing an accounting standard defined in the General Accounting Plan on all of the country's companies (BOULAT, 2010). Fourastié, who also became a professor at the National Conservatory of Arts and Crafts (CNAM, in the French acronym) in the late 1940s, belonged to the circles that, since the 1920s, believed in the regeneration of France and Europe by technicians, engineers, economists or lawyers and who, in some cases, welcomed the political change in Germany and then the Occupation (BRUNETEAU, 2016, p. 326). Benefiting from Malinski's testimony, his predecessor in the CNAM who had been expelled under the Statute of the Jews, he had the case brought against

him dropped by the purge commission of the Ministry of Finance in the autumn of 1944 and was called by Jean Monnet to the Planning Commission (BOULAT, 2008). At the end of the Second World War, Fourastié was considered the greatest French specialist in accounting. His reference work was republished several times, and passages relating to the German accounting model adopted by the Vichy regime were progressively deleted (BENSADON, 2015, p. 448-449). For Fourastié, accounting is both knowledge and “engineering” (ARMATTE, 2010, p. 15-17). Clearly exposing its general principles and briefly tracing the history of this “technique”, his work attracted economic historians such as Wolff, who lent him the notion of “wealth account”.

The way medievalists of the mid-20<sup>th</sup> century looked at accounting was thus linked to a particular epistemological context, which crossed the war years and transcended political commitments, a mix of criticism of liberal thought, interest in managed economies, and “technosciences” under the impulse of a state that was a science entrepreneur (PESTRE, 2014). Statistics was given a decisive boost in France during these same years (DESROSIÈRES, 2010, p. 200-203). As J. Chezleprêtre (1943, p. 6) mentions in the preface to the first edition of Fourastié’s work, it was believed that accounting was “the numerical image of the facts whose history it describes and [which] should project over them a blinding clarity”. It is this belief in the economic efficiency and cognitive superiority of a mathematical technique that Fourastié (1943, p. 115; p. 36) projects into the past of such technique, evoking the “beginning of the capitalist era”, the development of credit, and the transition from simple accounting to double-entry accounting in the Middle Ages.

This belief had a lasting impact on economic historiography – not just in French-speaking countries –, and it became an essential part of any synthesis of medieval economic history. In 1974, *La révolution commerciale dans l’Europe médiévale*, French translation of one of Roberto S. Lopez’s (1974, p. 151-152; p. 229) works, reaffirmed categorically that accounting allowed merchants – especially Italian merchants, who had the reputation of being far ahead of their neighbors – “to follow their current affairs, control the operations of their associates and agents,



take advantage of past experience to plan for the future”, and the double-entry system promised “an even greater success”. The enthusiastic opinion of De Roover, Fourastié, Wolff, Heers and Lopez in favor of accounting is shared by Jean Favier<sup>7</sup> and Christopher Dyer (2012, p. 95), and remained dominant in medievalist scholarship (CONTAMINE, 2003, p. 237).

However, from the 1990s onwards, medievalists began to question this evidence. Bernard Chevalier (1996, p. 97) sees in Michel Dauron’s papers only “his ‘memorandum’”, with which “he cannot have a clear vision of the progress of his business”. It is true that the merchant of Berrichon himself admitted this in his register: “And really, I can’t say how things are going or how they might go. May God, by his grace, be the conductor”<sup>8</sup> (cited by CHEVALIER, 1996, p. 97). According to Henri Bresc (2013, p. 24), Paul de Sade had only kept a “practical memorandum, more useful for calculating credit possibilities than for drawing up balance sheets”. Even if they call into question the individual skills of the actors studied and do not intend to revisit medieval accounting in general, these two historians reveal a new scrupulousness and skepticism, which contrasts with their predecessors’ enthusiasm.

These specialists’ scruples did not prevent, however, the emergence of highly speculative culturalist readings that, a century after Sombart and Weber, propose new grand teleological narratives about the medieval invention of accounting. In 1997, Alfred W. Crosby (2003, p. 30; p. 200; p. 205) made double-entry accounting one of the key elements of the “quantifying turn” of European societies between the years 1250 and 1350, along with the mechanical watch, portolan charts, and perspective. According to Crosby, a “calculating turn” gave rise to a “new

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7 Jean Favier (1987, p. 446) summarizes lyrically the idea shared by two or three generations of medievalists: “the businessman emerged, defined by the intellectual tools he equipped himself with to go beyond the horizons opened up by the techniques of his victory over time and space. (...) He created the science of a systematic analysis of structures and movements that practically sufficed the economic world until the accounting plans of our century”.

8 Freely translated: “Et par ma foy loyally je ne sauroye dire comme tout va ne comme il se pourra bien conduire. Dieu par sa grace vueille estre le conducteur”.

model” of science and technology, thanks to new actors outside the three orders of feudal society: merchants and money changers, whose commercial acumen required precision and the ability to deal with numbers.<sup>9</sup> In fact, Crosby is convinced that double-entry accounting allowed European merchants to know their businesses accurately and control them more effectively. Accounting made a decisive contribution to the advancement of the West and its conquest of the world by shaping ways of thinking that made it capable of progressing at scientific and technical, administrative and commercial, maritime and military levels. It would thus be revealing of a conquering *Zeitgeist* proper to a supposedly Western human nature.

In 2005, American sociologist James Aho gave a slightly different interpretation of the origins of the accounting records. According to him, such records would be partly linked to the practices of confession and would have been born from the medieval merchants’ feeling of indebtedness to God. These merchants found themselves in a difficult moral situation, due to the sinful tendencies of their activity, a situation that required them to justify themselves before the Church, but also before God and His conscience. Aho (2005, p. XIV; p. 84-86) thus conceptualizes accounting as one of the forms of confession that he sees, inspired by Foucault, as a “technology for the social construction of modern subjectivity”.

These interpretations of the medieval genesis of accounting, despite their nuances, have in common the fact that they closely link accounting practices to European and Western culture, ignore their diversity – in particular that of manorial and princely administrations – and overlook the social and political relations that were part of them. In any case, its success signals a renewed interest, revived by the changes that have affected capitalism in recent decades and which are reflected, in particular, in business and public accounting (SUPIOT, 2015; CHIAPELLO, 2005; JUBÉ, 2011; BOUSSARD, 2013).

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9 He described Datini’s accounting as “a miracle of rationality and clarity” (CROSBY, 2003, p. 207). This comment should be weighed against the assessments by Jérôme Hayez (2019).

## READING MEDIEVAL ACCOUNTING DIFFERENTLY

This overview of a century of medieval accounting history shows that Basil S. Yamey's (1949) early work, precise and well argued, has never been really taken seriously by French medievalists. Pierre Gervais (2012) recently reminded us of the importance of this work and, from Yamey's perspective, questioned the economic calculation function of accounting, preferring to reflect on its relational uses in the 18<sup>th</sup> century. For him, as for other modernists (LEMARCHAND; MCWATERS; PINEAU-DEFOIS, 2014), even among the great merchants of the modern period – some of whom used double-entry accounting – few profit calculations were made, although the double-entry technique made them possible; the account balance was rarely prepared and the sources of profit were never identified (GERVAIS, 2014b). For other users of ledgers, usually single-entry journals and current accounts, calculating profits was simply impossible. The double-entry technique was used only by major merchants to keep track of complex credit flows, most of the time free of charge, and to be able to periodically present a balance sheet of their credit relationships. In fact, in segmented and uncertain markets (DUPLÉISSIS, 2014), traders were concerned about controlling market segments through the formation of networks and cartels, since no trader could, by himself, hope to carry out such a complex task, which requires highly specialized knowledge: ledgers were indispensable for controlling the supply of quality goods; they worked as address books, lists of competent, solidary, and indebted people in case of need (GERVAIS, 2014a). Two lessons can be drawn from these studies: on the one hand, in old management documents, the possibility of carrying out any calculation is very far away; on the other hand, the accounts have meaning when they are inserted in social relations and are objects that inscribe certain actions on the part of the transaction partners (GRIHL, 2016). They are not, therefore, just tools that implement intellectual and mathematical techniques – in other words, objects of cultural history –, but also addressed messages, taking their meaning from relationships that explain the textual and material components of

these messages – in other words, objects of social history. We will not be afraid to extend Armand Jamme's observations on medieval institutional accounting to mercantile and craft accounting:

accounting fundamentally obeys logic and a process of mathematization of reality. But this reality, because passed to the past, is recomposed and structured, an operation that implies and involves a series of distortions and embellishments, because the entire accounting record is part of a communication strategy, even if it is an internal communication. Each accounting exercise therefore presents and even narrates, sometimes in a somewhat subliminal way, what its promoter fundamentally intends to be the history of the mandate of a person responsible for, in charge of, or co-responsible for more or less complex financial movements, spread over a given territory.<sup>10</sup>

Let us detail this aspect a bit, which is often neglected by users of old accounts who sometimes see them as just a reserve of encrypted data, that it would suffice to extract and copy to make calculations; calculations that did not exist in medieval times, but which would reveal an economic rationality that only the historian would be able to bring to light. Accounts are mainly messages, texts sent by agents to other agents, in very specific situations and with very specific purposes. These situations and these objectives condition the formatting and construction of the information that the historian is likely to find there. All accounting should, therefore, be filtered through a classic methodical critical analysis: who collects the information? What kind of actor (which social profile in particular) are we dealing with? How does this

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10 JAMME, Armand. Histoire médiévale et comptabilités: Renouveau d'un champ historiographique, renouvellement des perspectives d'édition. In: *Discussions: Pourquoi publier des textes médiévaux au XXI<sup>e</sup> siècle?* Available at: [https://perspectivia.net/publikationen/discussions/9-2014/jamme\\_histoire](https://perspectivia.net/publikationen/discussions/9-2014/jamme_histoire). Access on: 9 Dec. 2022.

actor collect information? Why, for whom and for what purpose? This basic issue of documentary analysis should not be neglected due to the false impression of familiarity that historians may feel when faced with a type of document that seems close to contemporary rationality and its obsession with quantification. Any accounting document should be reinserted into the social configuration that produced it as a message in order to be used correctly. Otherwise, there is a risk of misinterpreting the numbers it contains: accounts are never transparent documents about economic reality, but shape it in a particular manner and construct a distorted image of it.

By the end of the Middle Ages, accounting seems to have been part of various types of social settings.<sup>11</sup> In many cases, it served to render management accounts to a third party: either a supervisory authority (as mentioned by Armand Jamme), or a constituent (in the case of third party accounts, in particular women<sup>12</sup>), or partners (in the case of mercantile company accounts). One of the essential purposes of accounting is, therefore, to control one or more partners: when the accounts are presented, it has to be possible to demonstrate that management has fulfilled the objectives and imperatives set by these partners or that one has set for the other. All institutional accounting is thus inscribed in management relations, which are fundamentally social and political relations: if it is a matter of manorial accounting, it is a question of hierarchical relations, in which a manager has to render accounts of his management to a lord; the account is constructed to produce an effect on this guardianship, which often consists of taking the manager's responsibility away from possible management failures, demonstrating the manager's obedience to his master, etc. This is what Thomas N. Bisson (2014, p. 266-274) calls "evidential accounting", which he considers to have emerged in the 12<sup>th</sup> century and that succeeds the

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11 Raymond De Roover (1937) highlighted three: credit, association, and mandate.

12 Like Jeanne Ratault's accounts, maintained by Jean Dilais (BOISLISLE, 1878); or the ledgers by Catherine Ginoust and Catherine Genestier, edited by Marie Rose Bonnet (2005, p. 65-75).

“prescriptive” accounting that existed since the Carolingian period (inventories, polyptychs, etc.).

Very early on, English manorial accounting allowed property managers to render annual accounts of their management to auditors who represented the property lords’ interests. One of its main objectives was to prove that the local agents were not making illicit profits at the lords’ expense. If necessary, these agents would thus be made accountable for the results of the operation (BAILEY, 2002; DEWEZ, 2014, p. 5). The accounts of the different funds of the Paris cathedral chapter were, in principle, presented annually by their managers to the canons in one of the general chapters: the recording of their summary in the minutes of the meetings drawn up by the capitular notary served the same purpose.<sup>13</sup> In this sense, accounting is less important than the rendering of accounts, administrative and accounting responsibility before a supervisory body.<sup>14</sup> The medieval accounts of the Hôtel-Dieu in Paris were drawn up by an institution headed by a master and a prioress that had to annually submit separate accounts to the controlling authority, the cathedral chapter (JEHANNO, 2012, p. 233). The accounts of Parisian craftsmen at the service of the kings of France, namely tailors/dressmakers, were used to justify certain expenses at the royal residence.<sup>15</sup> More generally, Olivier Mattéoni (2015a, p. 295-299; 2015b, p. 19-22) demonstrated, in a clean manner, the fundamental character of the rendering of accounts procedure, which is at the origin of the maintenance and form of royal, princely and municipal accounts: it is

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13 Some examples: ARCHIVES NATIONALES (AN), Paris. *Comptes de Jean Hays rendus pour les offices des anniversaires, des heures, des matines, du vin et des stations*, 1403. LL109B, p. 288-289; *Comptes de Aubert le Prongneux officier des anniversaires pour les années 1424-1428*, 1428. LL113, p. 373-375. Studying the management of the Notre-Dame de Paris chapter between the 12<sup>th</sup> and the 15<sup>th</sup> centuries is one of the goals of the ongoing e-NDP project. It has been discussed in a presentation at the e-NDP seminar on December 14, 2021. SÉMINAIRES. In: *e-NDP: Notre Dame et son cloître*. Available at: <https://endp.hypotheses.org/seminaires>. Access on: 9 Dec. 2022.

14 What John Sabapathy (2014) calls accountability.

15 Cataloged by Raymond Cazelles (1984, p. 60-65). Some were published in Leber (1838, p. 79-89).

a means of exercising power and one of the figures of judgment. The development of accounting practices is thus linked to the development of manorial political competition for rent extraction and to that of tax and state administrations in the Second Middle Ages (EPURESCU-PASCOVICI, 2020).

This supervisory function is not exclusive to the accounts of princely and manorial institutions and is not always synonymous with hierarchy. It is also inherent to the accounting of mercantile and craft companies, which, together with commercial correspondence, constitute the essential means of communication between the companies' partners. It assumes, however, a specific tone, as it is inscribed by the partners in a relationship of cooperation and reciprocity (LEMARCHAND, 2015, p. 437). For example, Pisan fur trader Bartolomeo di Tingo's accounting process for the years 1385-1389 was carried out within the framework of an association with three leather artisans (ANTONI, 1973, p. 25-28). The "two books of trade" for the years 1300-1318 studied by Isidore Loeb (1887, p. 161-162) are the accounts of an association of Jewish merchants from Vesoul. The hundreds of ledgers in the Datini collection correspond to the activities of the various trade associations in which Francesco Datini was involved, spread across various agencies and represented by postmen. They make it possible to settle the balance of credits and debits between partners in the months or years following the end of the association (HAYEZ, 2005, p. 171) and respond, with varying degrees of success (HAYEZ, 2019), to the need for clarity and reason that the success of the limited liability company and the maintenance of friendship ties between the partners presuppose (NANNI, 2010, p. 90; p. 137; p. 166).

In addition to these two major categories of accounting – institutional and commercial –, accounting can be prescribed in other circumstances and be subject to judicial supervision: this is the case of accounting for the protection of minors<sup>16</sup> and accounting for the

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16 Like those inventoried by Gabriella Piccinni (2008, p. 169; p. 172; p. 174; and her observations, p. 191).

execution of the deceased's will. In short, supervision, whether hierarchical or mutual, often explains medieval accounting.

Nevertheless, there may also be personal accounts whose existence cannot be explained by a supervisory procedure or by a management delegation: this is the case of the Genoese Giovanni Piccamiglio, whose accounts were studied by Jacques Heers (1959, p. 11), and Berrichon Michel Dauron (CHEVALIER, 1996, p. 96-97). The appearance of this type of report should be analyzed as a curious and interesting aspect. In Rome, in the 1<sup>st</sup> century BC, the tax system provided for the assessment of citizens' assets and obliged them to present a declaration of their real and personal assets and keep a record of income and expenses (ANDREAU, 2015, p. 616), but there is no real evidence of such an obligation in the medieval period.<sup>17</sup> However, the example of Treviso, studied by Matthieu Scherman (2013, p. 327), advises the consideration of specific local cases in which taxpayer accounting was encouraged, but not made mandatory, by a tax system that took into account the taxpayers' debts and credits. If not for tax reasons, would legal reasons explain keeping personal accounts?

The idea was seriously discussed by Paolo Nardi (1979), who demonstrated that the doctrinal development of the legal use of writings not issued by public notaries was very difficult in the 12<sup>th</sup> and 13<sup>th</sup> centuries. In the 14<sup>th</sup> century, jurist Baldus established certain mercantile writings as almost authentic, occupying an intermediate status between public and private writings, due to the guarantee provided by the merchants' corporate affiliation and by their own fame (FORTUNATI, 1996, p. 29-34; PERGIOVANNI, 1991, p. 246-247). This doctrinal evolution between the 13<sup>th</sup> and 14<sup>th</sup> centuries reflects merchant's growing involvement in the political life of the cities of central and northern Italy, which is also manifested in the development of a specific form of

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17 Raymond De Roover (1937, p. 192), citing Balduin Penndorf's work on Luca Pacioli (1933) and Heinrich Sieveking's (1909) work on Genoa, asserts that before 1458 merchants in Florence had to present inventories to the tax authorities. The evidence, however, is not convincing.



writing, the mercantile writing, which appears in Florence between 1270 and 1320 and is distinguished from the notaries' *cancelleresca*, giving a social identity and even true credibility to the merchants' letters and writings (ORLANDELLI, 1959). So were merchant accounts valid as evidence in court? It seems that they were easily admitted in court as evidence against their perpetrators. But it also seems that the faith to be deposited in those accounts in favor of those who wrote them was difficult to accept and that it was the use of notaries to authenticate them that allowed their admission in court (FORTUNATI, 1996, p. 8-9). The 1324 statutes of the court of Mercanzia in Florence, perfected in 1394, obliged Florentine merchants to keep ledgers, standardized, to a certain extent, their composition, and established the procedure for using these books in court. However, a study of judicial practice also reveals that, when the merchant's records were not clear enough or were insufficient to reveal the truth, the use of testimony was predominant (QUERTIER, 2019). In Siena, the situation was a little different: there was no legal obligation on the part of merchants to keep records of accounts, with the exception of registering the pawn loan, made mandatory by a statute of 1335, which was not specific to merchants and which was supervised everywhere, either because it was practiced by Jews or because it was seen with suspicion as a possible source of stolen goods. Despite that, as early as 1309-1312, in Siena, merchants' ledgers enjoyed, in practice, a certain public credibility. For Gabriella Piccinni (2008, p. 186-190), who clearly demonstrated the number and quality of private Siena accounts preserved or attested to, the resounding failures of several Siena companies in the first third of the 14<sup>th</sup> century explain the frequent maintenance of commercial books. These scandals will have revealed to creditors and shareholders the usefulness of accounting in case of a company's bankruptcy. And, in 1470, the Mercanzia of Siena established rules for keeping certain urban and rural workers' ledgers, so that they could assert their rights in labor disputes. In short, even in Tuscany, the legal value of accounting was very limited.

What happened elsewhere? Christopher Dyer (2012, p. 99) doubts that John Heritage's accounting has any value in common law.

Carles Vela i Aulesa (2003, p. 19-20) considers that Barcelona's grocer Francesc ses Canes's ledger was strictly private. Philippe Wolff (1954, p. 521) mentions that, in 1423, blacksmith Pierre Jean Marty presented a document at the trial of Bernard de Roaix, copied from his *livre de raison* and containing acknowledgments of debts that had been written in the first person and with the handwriting of Bernard de Roaix himself. But, in this case, it is not so much the creditor's accounts as the IOU ("I owe you", written promise to pay back a debt) signed by its debtors that have probative value. The same happens with Paul de Sade's manual, which could be presented in court because it contained "an acknowledgment of debt written by the hand of an Orange merchant" (BRESC, 2013, p. 24). In these two cases, that which has evidential value is not so much the accounts as the possession of written documents signed by economic partners.

In a few words, no rule of medieval law seems to explain personal accounting. On the one hand, it seems more likely that it was their maintenance that led to changes in legal rules (as in the Siena example), albeit at very different rates from place to place. On the other hand, it seems above all that a form written according to norms shared by a social group was an indication of credibility for whoever showed it in court. In legal proceedings, the boundary between the strength of the written document presented by one of the parties and the reputation of the person who produced it seems tenuous. The Tuscan example suggests that the possession of a ledger reflects the strength of the group to which the individual belongs, a group able to defend and support this individual in their claims and in the defense of their interests. It is, therefore, the local socio-political structure that can help explain the success of written accounting.

Thus, we can understand the development of artisan papers,<sup>18</sup> such as those of Parisian couturier Colin de Lormoye, in the first half of the 15<sup>th</sup> century (CLAUSTRE, 2021), as instruments for managing

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18 Like those of Florentine tailor Antonio d'Agnolo (1445-1455) cited by Carole Collier Frick (2002, p. 65).

relationships with their commercial partners and as a means of asserting social dignity in face of other local social groups who used the written word for their own benefit. In Paris, personal and shop ledgers were known as *papiers marchands* [merchant papers] and, in addition to the fragments preserved by Colin de Lormoye, it is possible to find mention of them in judicial and testamentary documents from 1390 to 1480: poultry sellers,<sup>19</sup> butchers (DESCAMPS, 2012), boulangers,<sup>20</sup> coopers,<sup>21</sup> shoemakers,<sup>22</sup> cobblers (BRUNEL; TARDY, 2016, p. 380), grocers,<sup>23</sup> and unemployed women (CHAIGNE, 2012) kept such documents. This is a sign of the profound acculturation of the written word in the Parisian craft and retail environment. In fact, Parisian institutions kept accounts since at least the 13<sup>th</sup> century.<sup>24</sup> The monarchy has used accounting since 1190-1203 (BALDWIN, 1986, p. 144). A large number of Parisians used these institutional accounts passively, as censors of the lords and taxpayers of the king, and some of them actively, as suppliers and tax collectors: craftsmen at the service of royal and princely hotels left accounts, whose traces are still found in royal and princely archives (LACHAUD, 2006, p. 87); craftsmen could be closely associated with the collection of certain taxes, such as the royal tax on tanners in 1338, levied by two craftsmen, who drew up an account and receipts with the help from a scrivener.<sup>25</sup>

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19 AN, Paris. *Registres des sentences civiles du Châtelet*, 5 juin 1414. Y 5228, f. 14.

20 AN, Paris. *Registres des sentences civiles du Châtelet*, 10 sept. 1454. Y 5232, f. 123.

21 AN, Paris. *Registres des sentences civiles du Châtelet*, 19 oct. 1454. Y 5232, f. 161.

22 ARCHIVES DE L'ASSISTANCE PUBLIQUE-HÔPITAUX DE PARIS (AP-HP), Le Kremlin-Bicêtre. *Inventaire des biens de Emery Pellerin*, 1483. Fonds de l'Hôtel-Dieu de Paris, liasse 14, pièce n. 145. See also Yvonne-Hélène Lemareshquier-Kesteloot (1997, p. 350-352).

23 AN, Paris. *Congrégation de Saint-Lazare. Titres de propriétés à Paris*, 1428. S 6630, liasse 3, rouleau d'enquête, avant-dernier témoignage. See Éloïse Régner (2000, p. 202; p. 205).

24 JEHANNO, Christine. Documents comptables (fiscaux, et censiers). In: *Ménestrel. Médiévistes sur le net*: Sources, travaux et références en ligne. Available at: <http://www.menestrel.fr/?-Documents-comptables-fiscaux-et-censiers->. Access on: 9 Dec. 2022.

25 BIBLIOTHÈQUE NATIONALE DE FRANCE (BnF), Paris. *Documents sur l'administration financière en France, du XIII<sup>e</sup> au XV<sup>e</sup> siècle et sous le règne de Louis XIV. III Comptes originaux, 1328-1337*. Département des Manuscrits, Clairambault 471, p. 175-179. See also Céline Chevaillier (1997, p. 156).

These management papers were sometimes used for evidential purposes: either they were presented before a court or an investigator to prove debts or payments, or they were mentioned to facilitate the task of heirs or executors of estates. The legal uses of these papers were, therefore, those that allowed keeping a record, but they should not be reduced to such uses. On the one hand, Parisian custom and the style of the royal provost's court did not impose the obligation to keep these papers to prove claims, and the archives of this tribunal clearly show that they were by no means indispensable: debt proceedings, and sometimes even imprisonment for debts, took place in the 15<sup>th</sup> century without the creditors presenting a single paper (CLAUSTRE, 2007, p. 177; p. 288; p. 298-299).<sup>26</sup> More generally, despite the spread of notaries, it was not until 1566 that royal legislation abolished the rule of *témoins passent lettres* ["witnesses over written records"]: until then, testimony was considered better evidence than writing.<sup>27</sup> The written word continues to be difficult to separate from individuals and has difficulty in imposing its truth, despite its rapid diffusion.

According to *Ménagier de Paris* (PICHON, 1992), these writings were to be used by the servants of the bourgeoisie in their relations with artisans and merchants, to compensate for the faulty memory of each one and to pacify their relations.<sup>28</sup> The mere inscription on parchment, paper, or size, was thus a guarantee of everyday peace.

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26 The situation was no different in Parliament: although in 1367 an examination of the papyrus and letters of Parisian money changer Pierre de Nesle was ordered to decide between the parties, the decision was only partially favorable to his widow and the court did not seem to be entirely sure of the contents of the writings produced, according to Pierre-Clément Timbal (1973, p. 448-450). Georges Huisman (1912) did not provide any information.

27 On the relationship between medieval notaries and law in the 15<sup>th</sup> century, see Kouky Fianu (2016, p. 86-89).

28 "it's better to use *tailles* or written documents than to expect everything from memory, because creditors always think more and debtors think less, and this leads to arguments, hatred and ugly reproaches". Freely translated: "encores vault-il mieulx taille ou escripture que soy attendre du tout à sa mémoire, car les crédeurs cuident tousjours plus et les debtors moins, et de ce naissent débas, haines et lais reproches" (in PICHON, 1992, p. 56).

If we look closely at the fragments of Colin de Lormoye's shop book,<sup>29</sup> we can see that this type of document was in no way intended to record the shop's income and expenses or to balance the tailor's activity: there is no mention of wages, or purchases of yarn, scissors, etc. The few lists of expenses that exist correspond to two types of unusual situations, unrelated to his activity: an account of the guardianship he exercised over a man named Colin Pasté and a list of expenses incurred during a trip to a relative's house. The book also does not record the tailor's income. It contains above all the invoices, known as *mémoires de besogne*, which he drew up over the seasons and years for his customers: lists of the garments he manufactured and their prices, often annulled, that is, considered to have been paid, irregularly punctuated by customer payments ("received...") and even more rarely completed by invoiced amounts. From time to time, the tailor draws up what was then called an "account" in Paris, that is, a statement of his financial relationships with a particular client who was also his son's schoolmaster, Jehan Boucard. This book, conserved for more than thirty years, therefore served not to record the evolution of the shop, its balance sheet, its financial health and its profits, but the relationship between the tailor and each customer, and the state of those relationships, like a book of addresses and debts.<sup>30</sup> The choice of a structure built around personal invoices drawn up for clients privileges the products of the tailor's activity (types of pieces, materials, colors) and his gestures, making the shop book a professional document in which he explains his work to his contemporaries.<sup>31</sup> In this sense, it was the place where his social dignity was established, at a time when written support was more widespread. However, the tailor knew how to calculate – his mathematical facility is evident (CLAUSTRE, 2021, p. 143-146) – and he was attentive to his material interests – he knew how to do good business when he was paid in kind (CLAUSTRE, 2021, p. 216-218). Nevertheless, the purpose

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29 For what follows, Julie Claustre (2021).

30 This point corroborates the analysis of Martha Howell (2010, p. 12).

31 See also Julie Claustre (2018).

of his shop papers was not to calculate profit or develop his business. Although objectified in written management, his economic rationale was not capitalist.<sup>32</sup>

Medievalists' belief in a medieval capitalist rationality expressed in accounting thus marked much of the 20<sup>th</sup> century, transcending historical schools and at the cost of a certain blindness, both of historians of accounting techniques and of the heterogeneity of medieval accounting. It is by returning to some accounting, institutional, commercial, and craft documents, to the meticulous practice of editing and criticizing them, that since the 1990s medievalists have questioned this grand narrative of the medieval transformation of the European economy. Medieval accounting reason is now seen less as a manifestation of the European genius of the Renaissance than as a set of writing and numerical practices rooted in the administrative development of lordships and states and in the changes in forms of social competition caused by the growing adoption of writing from the 12<sup>th</sup> century onwards.

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32 This is in line with some observations by Chris Wickham (2007, p. 45).

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