AWARENESS TO ACCOUNTING AND ROLE OF ACCOUNTING AT RELIGIOUS ORGANISATIONS. THE CASE OF BROTHERHOODS OF SEVILLE AT THE SECOND HALF OF 16TH CENTURY

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Abstract:

Accounting literature on the relationships of accounting and religion has tended to blur the division between the sacred and the profane spheres established by Laughlin (1988) and Booth (1993), being accounting considered as sacred once the managers of the religious organizations have used accounting at their professional activity. However, this single reason isolated from other influences seems to be poor. In this work we wonder if the cultural and legal environments played a role mediating in such grounds.

For this reason, we resort to the brotherhoods rules that appeared at Seville (Spain) during the second half of the 16th century. Given the improvement of decrees and books, accounting impregnated in such a way the life that became considered as a main tool at businesses and other public institutions, and so, the brotherhoods management. Thus, the period selected is interesting. Moreover, the location considered was relevant due that it was the biggest harbour of Europe.
Accounting research on religious organizations has increased in the last years. The seminal works of Laughlin (1988) and Booth (1993) improved a distinction of two separate spheres, sacred and profane, belonging accounting to this last. Since then, different studies have found limitations to such works, questioning such clear distinction between sacred and profane, due, partially, to the complexity of religious organizations (Lightbody, 2000; Parker, 2001). For instance, Fonfeder et al. (2003) considered the complexity of the relations of business and religion at the Talmud. Jacobs and Walker (2004) have shown also that in the Iona Community there was no difference between the sacred and the profane. Hardy and Ballis (2005) criticize Laughlin’s (1988) absolute separation of the sacred and the profane as oversimplified. Also, Ezzamel (2005) considered that the sacred and the profane spheres are intertwined in ancient settings as Egypt.

One of the main reasons for such differences is based on the settings analysed. As Laughlin (1988) and Booth (1993) have resorted to a specific setting, Jacobs has pointed out: “…in other settings accounting has the potential to be sacred, to be secular or to be both sacred and secular…” (2005, P. 193). Such other settings can enrol different perceptions of accounting and its role on the religious organization due to the personal background of the people that constitute such settings (i.e., Álvarez-Dardet et al., 2006). Therefore, the religious values can mould accounting procedures at the religious settings (Jacobs, 2005; Jayasinghe and Soobaroyen, 2009).

Nevertheless, it is not clear that accounting could be moulded by religious values. In fact, in a contrary sense, accounting can affect to the religious organizations (Jacobs, 2005). As Irvine (2005) explains, accounting has political consequences, affecting, thus, the formation of agenda, decision-making and subsequent actions, including the religious organizations. Such assertion, however, leads to question the relationships and assistance of accounting for reaching the spiritual aims of the religious organization. That is, “…There appeared to be no automatic assumption that money and accounting were somehow inconsistent with core religious beliefs… In addition to this, because the
church was responsible for providing its own resources, resistance to accounting in principal was minimal…” (Irvine, 2005, p. 233). Moreover, the absence of professional accountants at religious organizations is a reason to understand that the whole members of a religious organization can use and perform accounting tasks for developing their agendas (Irvine, 2005).

For Lightbody (2003) the relationships between the sacred and the profane spheres can be explained, partly, because of the role played by financial managers and professional accountants at religious organizations. In fact, she interviewed financial managers at the Uniting Church in Australia - Synod of South Australia. The results of such interviews show how financial managers had a clear division between sacred and profane. However, at the same time, “…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…” (Lightbody, 2003, p. 135). Thus, it has been established “…new dimensions that in turn require further exploration…” given the need for the financial managers to integrate the sacred and the profane in new and “…potentially hostile agendas…” (Lightbody, 2003, p. 136).

Departing from “…the potential conflict between the “sacred” mission of a church and the “secular” practice of accounting…” (Irvine, 2005, p. 233), this work questions if religious organizations with similar shared beliefs and sacred objectives, but which members had a different level of awareness to accounting, should show a different behaviour concerning: a) the status of accounting in their internal organisations; and b) the permeability to new accounting techniques.

To reach our aim we analyse the accounting content of the rules of brotherhoods located in the city of Seville, and promulgated at the second half of the 16\textsuperscript{th} century. We focus on 22 brotherhoods whose members were linked, or not, to accounting in their professional activities and later we compare the accounting references of those rules approved in Seville at the second half of 16\textsuperscript{th} century.

The targets of the work are the brotherhoods. The brotherhoods, created to conduct charitable activities and to improve worship, played also a social role. They gave, and currently give, their members the opportunity to meet socially, make a profitable use of
their leisure time and, through holding appointment in these organizations, become prominent in their community (Sánchez, 1985). Given this special feature of the brotherhood, they seem to be interesting for the analysis, considering that lay people were their members and, thus, more related to the non sacred parcel of life.

We have selected this period due to the emergence at Spain of a growing interest on accounting and accounting procedures at private and public sectors, with many books and rules on this issue (Hernández, 1992). Also, at this time, some of the brotherhoods were controlled by such closed craft groups called guilds, which, we contend, influenced the accounting procedures at the brotherhoods.

The setting of Seville is justified on the improvement of guilds, businessmen and merchants at Seville, due to the monopoly of the commerce in those days with the American colonies, which influenced, also, the coming and setting of different merchants and businessmen from the rest of Spain and abroad, improving the knowledge on accounting at the city, more than at other villages (Donoso, 1996, 2001).

This work aims to contribute to literature by explaining how permeability between the sacred and profane spheres is mediated by the accounting awareness of the members of the religious organizations. Similarly to the case studied by Lightbody (2003), managers with accounting awareness and experience acquired in non-religious organisations tended to blur the boundaries between sacred and profane spheres. Going beyond this, and in accordance with Irvine (2005), accounting procedures were generalised in those brotherhoods linked to guilds due to the professional awareness of their members. Far from the Lightbody’s and Irvine’s settings, in this case, we analyse 22 different organizations, which moved, in general terms, by the same patterns respecting to accounting. Their professional background seems not to be restricted to their business. In this case, considering the specific context, these differences provoked a more common use of avant-garde accounting techniques for the 16th century than in the remaining brotherhoods with similar religious aims. Thus, there was a transfer of accounting use from business organizations to the religious one, being more permeable to this transfer those brotherhoods linked to professional groups.
Moreover, and in the same vein as Irvine (2005), the presence of accountants and/or auditors was more common in those brotherhoods whose members were not linked to professional activities than in those related to any kind of business. Accounting did not permeate in the first group of brotherhoods as those related to professional activities, leading all the control over the resources to a “professional” accountant.

For this work, we use mainly a compilation of brotherhoods rules approved between the 13th and 16th centuries. In order to widen and extend our analysis from such primary sources, we use secondary sources on brotherhoods, accounting regulation and accounting knowledge.

In a previous work (Álvarez-Dardet et al., 2006), we showed how the different perception of the boundaries between sacred and profane spheres influenced on the role of accounting in brotherhoods. Following this research line, this work studies if brotherhoods with similar shared beliefs and sacred objectives, but which members had a different level of closeness to accounting, showed a diverse behaviour concerning the use of accounting techniques to control its sacred activities. The setting is the same as before, but, some significant differences can be found:

- Concerning to the focus of the paper, the one of 2006 dealt with if the control of the expenses at the brotherhoods was controlled by accounting and the internal processes of accountability developed at the brotherhoods. In the current study, our attention is devoted to the status of accounting and the permeability of accounting to modern techniques.
- Regarding the main issue considered, the paper of 2006 was leaded to the different perception of boundaries between sacred and profane spheres; meanwhile this paper is centred on the awareness to accounting of the confreres.
- The period considered in the paper of 2006 was the 18th century and the current work studies the 16th century.
- Finally, the paper on 2006 considered directly the role played by the government at the control of the brotherhood. The current paper does not consider such control in any way.

The rest of the paper is as follows. In the next section, we outline the features of the Catholic Spanish brotherhoods during the period of this study. The third section
describes the state of accounting knowledge in the second half of 16th century at Spain in general and at Seville in particular. Following, we will explain the accounting procedures disposed at the regulations of four brotherhoods with a strong professional role and then, we will establish comparisons to the accounting content of remaining rules approved in the same period. The final section contains our analysis and some concluding remarks.

CATHOLIC SPANISH BROTHERHOODS IN THE SECOND HALF OF 16TH CENTURY.

This section describes the situation of Spanish Catholic brotherhoods during our study period focusing in the impulse promoted by Council of Trent and in their relationship with some professional groups.

THE COUNCIL OF TRENT AND THE HEIGHT OF THE BROTHERHOODS.

The brotherhoods are the most ancient secular institutions in the Catholic Church created to conduct charitable activities and to improve worship. Besides of its religious and charitable objectives, the brotherhoods played also a social role. They gave, and currently give, their members the opportunity to meet socially, make profitable use of their leisure time and, through holding appointment in these organizations, become prominent in their community (Sánchez, 1985).

Although their origin is located soon after the emergence of Christianity, the brotherhoods, as currently conceived, appeared in the 14th and 15th centuries. Their number greatly increased during the 16th century. The doctrine of the Council of Trent (1545-1563) on the public penance and the worship to the images supposed an impulse wing to the creation and reform of the brotherhoods. Thus, the brotherhoods played an important role in the Catholic Counter Reformation as a way to indoctrinate population. However, at the same time, the Council of Trent regulated the brotherhoods and restricted their abilities. In this sense, the Council disposed that their rules should be
approved by the bishops. This issue initiated a series of regulations which influenced many factors of the brotherhoods running, including accounting. In fact, some of these dispositions stipulated that the clergy should audit the accounts of the brotherhoods (Sánchez, 1985).

The improvement of the brotherhoods given by the Council of Trent should suppose a support for a bigger and a more pure cult by the population. However, in Spain, the uncontrolled increase of the phenomena, together with a misunderstanding of the conception of religion, lead to a festive felt greater time of the processions (luxury, music…). For this reason, the regulations of the Council were adapted and developed in local Ecclesiastic Councils. There was also a call to verify that the administrative posts at the brotherhoods were occupied by people of unblemished conduct who had experience in the management of such institutions. In the case of Seville, the Archbishop organised a local council in 1604 aimed to lead back the situation of the brotherhoods, demanding an exhaustive control on the brotherhoods and on their acts, revenues and rules (Sánchez, 1985).

**BROTHERHOODS, GUILDS AND PROFESSIONS.**

Guilds were closed craftsmen’s and traders’ associations created to defend their members’ interests. Their aims were co-operation and mutual help, to get equilibrium on the wealth of their members, and also the barriers to the entrance of competence (Reglá and Cespedes, 1974). The economic development linked to the colonization of America was especially important in Seville influencing so the guilds. Thus, Seville became the most populous city of Spain (Reglá and Cespedes, 1974) with a high number of traders and craftsmen that were grouped in guilds. According to the Regulations of the City of Seville there were more than 60 guilds organised in the city in 1515 (Romeu, 1981). From their origins, guilds used to found brotherhoods with religious and charitable objectives. During the 14th and 15th centuries, brotherhoods and guilds were frequently comprised in a single institution. However, due to the damages that such coalition could engage, the model of guild-brotherhood was supposed to be removed by a decree of King Charles I dated 1552. Thus, at the 16th century brotherhoods were to be separated from the guilds focusing more in their religious and charitable objectives (Romeu, 1981).
Notwithstanding this regulation, the link between guild and brotherhood survived. In fact, during the reform of brotherhoods of the second half of 18th century, the guild-brotherhood model still existed and was again removed by a law approved by the government on the 25 June 1783 (Álvarez-Dardet et al., 2006). Until then, in some cases, the link was explicit because the regulations of brotherhoods forbade the entrance of members not belonging to the profession. In other cases, the relationship was maintained simply because the tradition of membership to a brotherhood was limited to those that worked at the same profession. Another issue that contributed to the maintenance of the relation between a specific profession and a brotherhood was their location inside the city. Traders and craftsmen dedicated to the same profession used to live in the same neighbourhood and, therefore, attend to same parish or convent. In a similar vein, most of the members of a brotherhood used to live in the same geographical area (Reglá and Cespedes, 1974).

Thus, the relation between a brotherhood and a particular professional group survived to the legal restrictions and, although as separate organisations, silversmiths, hat makers, chauffeurs, notaries, among other professional groups, founded their particular brotherhoods. Even during the 20th century the catering trade guild of Seville founded a brotherhood dedicated to their patron saint in 1948 (Reglá and Cespedes, 1974).

**MANAGEMENT OF THE BROTHERHOODS.**

From the analysis of the available brotherhood Rules approved in the city of Seville during the second half of the 16th century, it can be extracted some common accounting and management mechanisms and techniques used for the brotherhoods that should be explained.

For the management of the brotherhoods, the rules disposed the election of a “staff”, normally for a year. The number and the appointment of such staff differed from one brotherhood to another. However, at the most brotherhoods, the *Alcalde* or *Hermano Mayor* (Main chief of the brotherhood) was the maximum responsible and the legal top manager of the brotherhood. In the same vein, the *Mayordomo* or *Prioste* (members of the staff) were the responsible of the operations management at the brotherhood.
As it has been said, the operations management was, usually, the responsibility of the *Mayordomo*. In some cases, the *Prioste* was an assistant to the *Mayordomo*, or maybe it had its specific tasks. We have also found rules at which there was appointed a main responsible for the management of the assets of the brotherhoods, not being issued as the *Mayordomo*. In other cases, it is remarkable the appointment of a person as *Limosnero* (in charge of collecting and spending the alms of the brotherhoods). The relationships between these posts changes depending on the brotherhoods. At some cases, we have found that the *Mayordomo* could pay and cash in the name of the brotherhood, in such a way that at the accountability processes at the brotherhood they were controlled. But in other cases, all the payments should be signed previously by the *Hermano Mayor*, making, thus, an *a priori* control. Only in a few cases all these appointments were rewarded, being the most of cases considered as altruist.

All the members of the brotherhood met, usually once every year, in an assembly called *Cabildo General* (Brothers Meeting) (Álvarez-Dardet et al, 2006).

Frequently, the staff which managed the resources of the brotherhood must render accounts at the finish of their term of office. They used for this rendering of accounts the charge and discharge method, and the rules were normally very poor in details on how this process should be done. In this sense, it is remarkable a case that specified the order of disclosing of the expenses on the account. In some cases, there was a set of *Libros de Registro* (Registration Books) which were used to check such accounts. The account must be presented at the moment of the election of the new staff, or in a date from such election. For instance, in a case it was established the rendering of accounts in the subsequent Sunday to the taking up the new staff. However some rules did not specify this moment. It is not regular that the accountability should be made to the Brothers Meeting. Frequently, the accounts were presented only from the old staff to the new one. In other cases, the brotherhood appointed some brothers that, with the new staff, were at the meeting for the render of accounts. Other brotherhoods considered that the approved accounts should be presented at the Brothers Meeting. Finally some rules disposed that the Brothers Meeting should discuss the doubts that could surface on the approved accounts. Only a few of the studied rules specified the tasks of the post of *Contador* (accountant).
Frequently, the person appointed to make payments should present the receipts of such payments to the staff, but some rules go further on their use of techniques, disposing that this requirement could operate only for those payments up to a certain amount.

Once the account has been approved, the rules normally arranged that the credits in favour of the brotherhood must be recovered immediately. For instance, a rule mentioned that the *Mayordomo* had to pay the possible balances in favour of the brotherhood in the same process of the rendering of accounts. However, there are rules that ordered that such credits should be charged for the next year. Also, in other rules stipulated a number of days for the recovering of the credits. Finally, other rules did not regulate anything on this payment process.

In a similar way to other Spanish organizations of the same period, a new accounting vocabulary was appearing in the rules of the brotherhoods. In this sense, terms like *debe y haber* (credit and debit) progressively replaced the previously used *cargo y descargo* or *cargo y data* (charge and discharge).

For the inventories of the goods and money of the brotherhoods, there was a wide range of dispositions at the rules. On one side, there are rules that did not consider it, whereas others established that the *Mayordomo* should receive the goods and money reflected at an inventory. Finally, in other cases, the rules ordered that the brotherhood should use a chest for keeping the goods, money and books.

A *Provisor* (an evaluator) of the Archbishopric analysed the rules to be approved by the Archbishopric and introduced always a last duty: “the brothers now and in the future must do whatever the *Provisor* orders and they must account for the goods and rents and their distribution and spending”. In the most of cases, the *Provisor* forbade the brotherhood to ask for alms without his authorization.
ACCOUNTING KNOWLEDGE IN SPAIN AT 16TH CENTURY.

The diffusion of accounting knowledge in Spain during the 16th century can be considered by the height of publication of accounting books and regulations. Following Hernandez (1992, pp. 29 and following) we can mention, specifically, three books:

- The first one is the “Tratado de Cuentas” (Accounts Treatise) by Diego del Castillo, whose first edition was published in 1522 and reviewed, extended and published again in 1551. At his book, Diego del Castillo described three ways of keeping accounts, but the most avant-garde one is a system based on writing at a page the Debe (debit) and at other page the Haber (credit). Thus, for the rendering of accounts, both pages are faced up, in a similar way as today. “...This is an undeveloped and primitive formulation of the double entry bookkeeping...” (González, 1988, p. 188), if we consider the most used accounting bookkeeping system based on Cargo (charge) and Data (discharge), which was used since 1403 (Martín, 1996). Also it could be considered as avant-garde the calculus of the balance by the phrase Debe de Haber—it must be found (González, 1988).

- The second book is the Suma Aritmética práctica y de todas mercaderías con la orden de contadores (Practical Arithmetic Sum of all merchandises with the order of accountants) by Gaspar de Texeda, published in 1546. At this book, Texeda considered as common the use of the Debe and Haber instead of Cargo and Data. The book included a chapter dedicated to describe the methods of bookkeeping of the libro común (common book) and that of the folio horadado (drilled sheet) with special reference to the bookkeeping of an aristocratic estate. For the management of this kind of institutions, Texeda considered the need of using six accounting books, including leases, rents, wages or cash. Such amount of books could be considered as a complex accounting system.

- Finally, the Libro de Caja y Manual de Cuentas de mercaderes y otras personas con la declaración de ellos (Manual Cash book and that of accounts of merchants and other people) by Bartolomé de Solórzano, published in Madrid in

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2 The books were: 1) Libro de Encabezamientos y Arrendamientos (Leases Book); 2) Libro de Mayordomías o de Rentas (Rents Books); 3) Libro de Señoríos (Lordships Book); 4) Libro de Acostamiento (Debts of Wages Book); 5) Libro de Extraordinario (Non-recurrent incomes or expenses Book); and 6) Libro del Tesorero (Treasurer Book) (note of the authors).
1590 and leaded to explain the method of the double entry bookkeeping, dedicating a chapter to the banking accounting.

As part of this dissemination and evolution of accounting knowledge at businesses, the different regulations of the governors at Spain at this period can be mentioned. Mainly, the King Charles I forced the merchants and bankers to keep their accounts using the double entry bookkeeping system through a regulation promulgated in 1549 and ratified in 1552, the Pragmática de Cigales (Royal Order of Cigales). The objective of this disposition was a deeper control of the commercial operations in order to avoid the getaway of gold and silver (Hernández, 1992). Also, in 1569, the King Felipe II disposed that those who have to render accounts must “...present a sworn statement of the debit and credit...” (González, 1996, p. 240). Finally, some years later, in 1580, a regulation established the use of the double entry bookkeeping system in the public accounts, in order to get accounting information from the whole Estate to the king Philip II (Hernández, 1986).

Focusing in the state of accounting knowledge in the city of Seville at the 16th century, the literature has shown how:

- The City Council of Seville used customarily the double entry bookkeeping system from 1567 onwards (Martínez, 1996; Rubin, 2003; Rubin and Mallado, 2003);
- the Soap Factory located in the city used cost accounting systems from, at least, 1525 in spite of operating in a monopoly regime (Carmona and Donoso, 1999; 2004); and
- the accountants of the Casa de la Contratación de Indias de Sevilla were up-to-date of the development of accounting techniques in that period (Donoso, 1996; 2001). It is also remarkable that during the 16th century the port of Seville centralised the trade with the American colonies. This situation provoked the attraction of merchants of all around Europe to come to the city.
METHODOLOGICAL ISSUES.

Primary sources allow the study of a set of 22 Rules of brotherhoods located in Seville and approved between 1552 and 1600. That is, after the promulgation of the Pragmática de Cigales and the publication of Tratado de Cuentas by Diego del Castillo as well as the Suma Aritmética práctica y de todas mercaderías con la orden de contadores by Gaspar de Texeda. During this period, Solórzano published his accounting book, and the City Council of Seville started to use the double entry bookkeeping system. Explicitly, it was a period featured by an important dissemination of accounting knowledge and an improvement of the use of new accounting techniques. Table 1 shows the list of brotherhoods whose rules were approved in our study period (see Table 1). This list is a comprehensive one, that is, all the population of brotherhoods that emerged in the studied period at Seville, are these 22. This is not to deny that in other cities (as i.e., Malaga or Granada) could be established other brotherhoods.

Inside the total set (see Table 1), we can identify two brotherhoods with a clear relation with professional groups and whose members had an important level of awareness to accounting in their private activities. First, the members of the guild of Silversmiths founded a brotherhood in 1575 in the Parish Church of Saint Andrew. Second, a group of people related to commercial activities with the American colonies, boat owners and skippers, founded in 1596 a brotherhood with the aim to ask for the protection of the Holy Virgin during the trips. Third, the members of the tanner’s guild founded a brotherhood in 1593 devoted to the cult of Jesus Christ. Finally, the hat makers’ guild founded a brotherhood devoted to receive the protection of the apostle Santiago in the same year.

We have compared the rules of the four cited brotherhoods with the 18 remaining rules looking for their accounting features establishing similarities and differences. The aim of this comparison is to study the influence of the professional activities of the confreres on the role and use of accounting at the brotherhoods. We have focused in six issues of the rules of these brotherhoods that will be described after, once we have analysed such rules.
ACCOUNTING IN THE RULES OF “PROFESSIONAL” BROTHERHOODS.

THE RULES OF SILVERSMITHS’ BROTHERHOOD, 1575.

The Archbishopric of Seville approved the rules of the Silversmiths guild of Seville in 1575. These rules were formed by 47 chapters. Chapter 13 set out the choice for every year of alcalde, collector, prioste, 12 deputies and 2 secretaries.

Along the text, we find references to accounting in 5 chapters that means 10.64% of total, and the word “account” (or “accounts”) appears 21 times.

Chapter 15th is specifically dedicated to the rendering of accounts. The process of rendering was holding on next Sunday to the poll of new board. Former Prioste and collector had to render accounts to previous and current board. The rules described in detail the order and the requirements of the process. The secretary had to register in the credit side of personal accounts of previous Prioste and Collector the result of the account and show it in such a manner that any member of the brotherhood could verify it. In addition, the secretary had to show the account in the following general brothers meeting.

Besides the general accounts of the brotherhood, every member of the brotherhood had his personal accounts in which all his debts were registered. Those personal accounts were reviewed in all the monthly general meetings. Even more, the rules described a specific account to control the person in charge of the loan of brotherhood’s dresses3.

Brotherhood’s wealth had to be kept in a safe with three keys. All the cash movements in this safe were asentados (written down) in a specific Libro de Entradas y Salidas

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3 The confreres dress a habit typical of their brotherhood during the procession of Holy Week. This habit distinguishes to every brotherhood and serves to support the anonymity of their penance since it covers their faces (note of the authors).
(Book of incomes and expenses). In chapter 34, it is disposed that brotherhood should not get into debt nor could be alcanzada (which means that the brotherhood could not have a negative balance).

For the expenses control, the rules ordered that the collector needed an authorisation letter signed by the alcaldes and prioste to make payments greater than a threshold.

As it was mentioned before, the Council of Trent disposed the need to control the brotherhoods by the Church, and in this sense, we found the requirements of the Provisor of the Archbishopric of Seville with economic content. First, their obedience to the Provisor and the need to render accounts if he disposed so and second, the Provisor forbade the brotherhood to ask for alms without his authorization.

THE RULES OF HAT-MAKERS BROTHERHOOD, 1593

The guild of hat-makers founded a brotherhood devoted to Santiago. Their rules were approved by the Archbishopric on 10th March, 1593. The managers of the brotherhood were the Alcalde, the Mayordomo and the Testamentario (responsible for all the concerning to the burial and funeral of the confreres)

It was disposed that every brother has to give alms, and the Collector was responsible for this payment. If a brother did not pay, the Collector has to pay plus an amount of beeswax for the brotherhood.

Also, inside the strongbox of the brotherhood, it should be a Book that registered all the amounts given to the Collector, pointing out on a page the month and the brother that handed over such amount. At other part of the book, should be registered all the things paid from the strongbox. All these payments should be approved by the General Assembly or by the Alcalde. The balance of the brotherhood was labelled as vbiere de auer (it should be) (Sánchez and Pérez, 2002).

At the change of the management board of the brotherhood, the outgoing members will render the accounts to the incoming board. Once finished the accounts, the outgoing members will read the accounts on the following month, at the General Assembly, with
the aim that all the brothers could approve it. Thus, they will know how the brotherhood collected and spent the money for the fulfilling of its rules.

The final approval by the Provisor included the same economic references described in the case of Silversmith’s brotherhood. That is, the brotherhood was obliged to render accounts to the Church whenever it asked, and could not ask for alms without the Archbishopric authorisation.

THE RULES OF TANNERS BROTHERHOOD, 1593

The guild of tanners founded in the Church of Saint John the Baptist in 1590 which rules were approved by Archbishopric in 1593. Their Board of managers was composed by dos alcaldes, two scribes (one of them specifically responsible of the penalties imposed on the confreres), a collector, an attorney and 9 deputies.

The chapter 6 of the rules indicates that “...the collector receives all the goods of the brotherhoods by the inventory and not in other way, and he is responsible of those things missed...” (Chapter 6, Rules of the Brotherhood of the Buen Fin, Sánchez and Pérez, 2002).

The collector “...must render accounts by charge and discharge once a year...” on the date established in the general meeting for choice the new Board (Chapter 12, Rules of the Brotherhood of the Buen Fin, Sánchez and Pérez, 2002). The collector, also, must justify all the expenditures up to 8 reales with the bills. For those less amounts, only is required the sworn report of the collector.

Final ratification by the Provisor of Archbishopric included the previously refereed economic references.

THE RULES OF BROTHERHOOD OF BUEN VIAJE (BOATS OWNERS AND SKIPPERS), 1595

Boats owners and skippers dedicated to travel to the American colonies plus some of their passengers founded a brotherhood dedicated to Nuestra Señora del Buen Viaje in the Saint Anne Parish Church, close to the harbour of the city. The Provisor approved
its rules, composed of 32 chapters, on 24th July, 1596. Along the text, we have found references to accounting in 7 chapters, that is 21.88% of total and the word “account” (or “accounts”) appears 12 times.

The rules disposed the election of a staff for the management of the brotherhood formed by two Alcaldes, a Mayordomo, eight deputies, a Veedor (auditor), a Prioste and a secretary. The election was held on the first Sunday of every year and the period for the appointment was a year, but this term could be widening for more time.

The Mayordomo was the main responsible for the economic management of the brotherhood. He should receive from his predecessor all the goods and money owned by the brotherhood and reflected in an inventory. The reception of the properties had to be registered in a Book kept by the Secretary. The eight deputies had to be at this process and verify and sign the settlement of accounts from the previous Mayordomo. When the Mayordomo made payments up to a specific sum\(^4\), he required a payment letter to the person whom he paid. On the contrary, this sum would not be included in his account.

Apart from the general accounts of the brotherhood, the Rules set up the keep of personal accounts for each confrere in which all his debts (such as alms, penalties…) should be registered. The Veedor was in charge of the control of those personal accounts that had to be revised in all the Brothers Meetings (every first Sunday of each month and in every Sunday during the Lent).

Even more, the rules described a third group of accounts, those destined to the registration of the alms collected during the year. It was settled a paid post, the Limosnero (collector of alms) who was in charge of collect the money and keep such accounts that also were reviewed in each Brothers Meeting.

Once again, the final approval by the Provisor of Archbishopric included the previously refereed obligations of rendering accounts to the Archbishopric whenever they were asked and as well as of possessing authorization to beg.

\(^4\) According to the rules of this brotherhood, it was 200 maravedies (note of the authors).
COMPARISONS BETWEEN BROTHERHOODS: ANALYSIS OF THE DATA.

The analysis of the data will be drawn from the Table 2. This Table covers the six items analysed at the total amount of brotherhoods rules, which have been extracted from the analysis of the linked to guilds brotherhoods. The explanations for the columns are (punctuation in brackets):

- “Accountant/Auditor”, mentions the appointment (1), or not (0), at the brotherhood staff, of an accountant or/and auditor for the control over the bookkeeping.
- “Books” is referred to the use (1), or not (0), of accounting books for the registration and control of the resources of the brotherhood.
- “Terminology” talks about the use (1), or not (0), of professional accounting terms and jargon used at the businessmen, as for example, the term alcanzada.
- “Inventories” brings up on the use (1), or not (0), of such accounting practices at the brotherhoods rules.
- “Threshold” contends on the use by the brotherhoods (1), or not (0), of a threshold for the control of the tickets for the expenditures of the brotherhoods, and if the rules also mention the amount of such control (2).
- “Accountability” points out if the rendering of accounts was made at the whole Brothers Meeting (1) or not (0).

Regarding to the disposition at the brotherhood rules of the presence, or not, of an auditor and/or an accountant, we have found this issue at one of the guilds linked brotherhood, meanwhile in those brotherhoods not linked to businessmen we have found 6 cases. Grouping them, we can assert that 1 of 4 linked-to guilds brotherhoods (25%) considered the presence of an auditor/accountant and from those brotherhoods not linked, 6 of 18 (or 33%) disposed the use of such auditor and/or accountant. Consequently, those brotherhoods not linked to business considered important the need to resort to accountants and/or auditor, to control the use of the resources of the brotherhood and those linked to guilds did not consider it at most.
On the disposition at the brotherhoods rules of the use of accounting books, for the control of the resources, it has been extracted that in 3 of the 4 linked brotherhoods used such books (that means a 75% of the group) and for the rules of those brotherhoods not linked to businessmen it has been extracted in 5 cases from 18 (which means 28% of the group). Therefore, it seems that the most of those brotherhoods linked to guilds were more concerned on the use of accounting books for the running of the brotherhood with the same aim as their members used them at their personal/professional activities. However, those brotherhoods not linked to guilds did not dispose at their rules, predominantly, the use of accounting books to support the management of the brotherhood.

Concerning to the use of “modern” accounting terminology at the rules, the statistics are the same as before for those linked to businessmen brotherhoods, that is, 3 cases from a total amount of 4, or, a 75%. This result seems to be logical, if we bear in mind their availability to use accounting books. However, and interestingly, for the rules of those brotherhoods not related to guilds, we have found it in 9 cases from a total amount of 18, which means a 50%. As a result, the most of the rules of those related to business brotherhoods considered as usual the use of avant-garde accounting terminology. The rest of rules of brotherhoods talked about accounting terminology also, but in less general manner.

The use of inventories seems to offer differences among the two groups of brotherhoods. Those linked to guilds used inventories in two cases (the boatswains and navigators and tanners brotherhoods) from 4 possible, which mean a 50%. The rules of those brotherhoods not linked offer different statistics, with 6 cases from a total amount of 18, which means a 33%. As a consequence, those rules of brotherhoods linked to guilds seem to use inventories more than those not linked, for the registration of properties (mainly). However, the difference to the previous issues can be explained because the inventories and the use of accounting books seems to be as supplementary, being possible to exclude a technique when is used the other. In this sense, it has to be remarked that, as it was explained before, Seville was at stake on the use of forefront accounting techniques, and so, the use of such techniques seemed to be rooted in the members’ activities and, so, in the related brotherhoods rules.
Threshold controls also offer interesting numbers. The rules of the business related brotherhoods considered the use of such technique in 3 of 4 cases, which means a 75%. However, those rules of brotherhoods not related to craftsmen, only considered the threshold in 5 cases from a total amount of 18, which leads to a 28%. Accordingly, the most of the linked to professional activities brotherhoods disposed the use of threshold, while those not linked did not use generally this technique. Such result seems to be also related to the use of accounting books and the use of modern accounting terminology, given that those organizations which were familiar with these two issues should understand also on the use of the threshold. Interestingly, all the brotherhoods that considered the use of the threshold, also disposed the amount of such limit, excepting in one case, which considered the technique, but it did not dispose the amount (the non-related to businessmen Santísimo Sacramento de San Julián brotherhood).

Finally, the rendering of accounts from the managers of the brotherhood in a public meeting to the rest of members, was an issue considered, mainly, at the rules of those linked to business brotherhoods (3 of 4 possible rules, which leads to a 75%), than in those not linked to guilds brotherhoods (2 of 18 possible cases, which means a 11%). Clearly, the members of those brotherhoods linked to guilds were more aware on accounting reports and records, given their professional activity, and so, more prone to hear and comment the results of the management of the board of the brotherhood. However, those brotherhoods whose members seemed to be away from accounting knowledge did not have interest and/or knowledge to hear or comment the results of the management of the board. These results seem to be consistent with the statistics on the use of an accountant and/or an auditor issue, given that, as it was pointed out before, the supposed absence of knowledge on the brotherhoods not linked to guilds was compensated with the appointment of an accountant and/or an auditor to watch over the use of the resources of the brotherhoods. Those brotherhoods linked to guilds allowed them for understanding the reports of the mangers of the brotherhood, being less relevant the need for an accountant and/or an auditor in this case. Besides, Buen Viaje and Silversmiths brotherhoods included the control of personal accounts of their members in which their debts and credits were registered.
ANALYSIS AND CONCLUDING REMARKS.

In this paper we have attempted to improve our knowledge on the relationships between accounting and religion. These two issues were related in the seminal works of Laughlin (1988) and Booth (1993) that considered the distinction of two separate spheres, sacred and profane, belonging accounting to this last (Laughlin, 1988; see also Booth, 1993). This separation, considered as simplistic by many authors (i.e., Fonfeder et al., 2003; Hardy and Ballis, 2005; Kreander et al., 2004; Álvarez-Dardet et al., 2006; Lightbody, 2003; Jacobs and Walker, 2004; or Jacobs, 2005) seems to find at other issues the way to understand the relationships of accounting and the religion. As Jacobs (2005) has recognised, accounting has been studied by Laughlin (1988) and Booth (1993) in a specific setting, without general conclusions for the rest of settings. For example, Ezzamel (2005) explained how accounting and religion were intertwined in the Ancient Egypt; in the same way as Fonfeder et al. (2003) described for the Muslims, or Álvarez-Dardet et al. (2006) pointed out for the Christian religion at the Spanish 18th century (see also Quattrone, 2006).

Something interesting is that, from many authors, accounting should be moulded by the religious values to be adapted to the beliefs and targets of the religious organization, but this is not true in all the cases (Jacobs, 2005). In this sense, Lightbody (2003) explained that financial managers considered at their religious organizations how these settings should welcome accounting and finance techniques. In the same way, Irvine (2005) explained that when a religious organization depends on the management of resources to survive, accounting reaches a high reputation among all the members, being part of their agendas.

In this work we have resorted to the brotherhoods as a way to understand how accounting permeate the boundary of the sacred and the profane in those cases when the members of the brotherhoods shared an awareness to accounting due to their professional activity. In a different vein to Lightbody’s (2003) setting, we resort to a population of associations of lay people (there were no clergy, usually) called brotherhoods that emerged in Seville at the turning of the 16th century. This population
has allowed us to contrast two groups of the same kind of organization, whose behavior regarding to accounting was dissimilar. Following Jacobs (2005), the use of another setting different to that of Lightbody (2003) and Irvine (2005) should help us to generalize their results or question them.

The reasons for selecting the period and setting are justified on the emergence of a wave of welcoming accounting procedures at all the places, considering the improvement of Seville as a business city in the finishing dates of the 16th century. Such accounting environment should influence all the organizations, business, and, why not, all the life. Consequently, not only businessmen, but all the inhabitants should have a relationship to accounting.

The brotherhoods survived by them resorting to the alms collected and to the fees paid by their members. So, economically, they depended only on such incomes to deal with the expenditures. In a similar way to Irvine (2005) all the brotherhoods should not resist accounting procedures given its ability for the control of the resources. All the brotherhoods had a board to manage the organization and the control of such management should be a main issue at all brotherhoods rules. Such rules included different mechanisms for such control.

In order to understand the different accounting mechanisms, we have considered, on one side, those brotherhoods linked to guilds, in order to extract from their rules all such accounting mechanisms used for the management and control. In this sense, we reasoned such grouping based on the awareness to accounting of their members. Given that their members should be businessmen, professionals or people linked to business they should be more prone to use their accounting knowledge, not only at their professional, but also, at their personal life, including, thus, their membership and help to the brotherhood. In a similar way to Lightbody (2003), we expected that the members of a brotherhood linked to guild should translate their professional knowledge to the management of the brotherhood, moreover, if we think that there was any regulation on how to manage a brotherhood. In this way, we believe, as Irvine (2005) that the use of business related accounting techniques should be a way to understand that religious organizations should not be out of the accounting methods. Moreover, if these organizations have to survive by themselves without any other support, the control of the resources is a main issue to be considered at their agendas (Irvine, 2005).
For this reason, and after considering the rules of the four linked to guilds brotherhoods, we have found six patterns that have been contrasted for the whole population of brotherhoods that emerged at such period. Interestingly, those brotherhoods linked to guilds appeared to use accounting records and techniques more intensively than those not linked. In this sense, the 75% of the linked to guilds brotherhoods used accounting books, “modern” accounting terminology and threshold controls for the management of the brotherhood. In the same way, and for these items, those brotherhoods not linked to guilds obtained different statistics, but, in the best case it never exceeded the 50%. In this sense, as Lightbody (2003) established, accounting systems from the professional activity of the brotherhoods members reached and were introduced for the management of these religious organizations, being, thus, intertwined both spheres due to this. Also, as Irvine (2005) the aim to survive and the awareness to accounting by the members of the brotherhoods, are two relevant reasons to establish that accounting permeated to the rules of the brotherhoods.

Regarding to the accountability, all the rules of the brotherhoods seemed to be concerned on this issue. Overall, and considering that these rules should be approved by the Provisor and the final disposition that this ecclesiastical auditor added to all the rules. However, the way in which such accountability was done differed among the brotherhoods. In this sense, it is interesting to observe the statistics of the appointment (or not) to an auditor and/or accountant. In this sense, a 25% of the guilds related brotherhood considered such post at the board of the brotherhood. However, for those not related to guilds brotherhoods, it is interesting to consider that a 33% of such disposed the need to resort to an accountant/auditor to control the expenses of the brotherhood. If we compare these numbers with the way in which the boards of the brotherhoods rendered accounts, it is remarkable that those related to guilds brotherhoods rendered accounts to a general brothers meeting in a 75% of the cases; meanwhile those not related to guilds brotherhoods disposed such accountability process in just 2 cases from 18, or an 11%. It seems to be concluded that those related to guilds brothers seem to be more interested and more concerned on the control of the managers’ board than those members of such not related to guilds brotherhoods. For this reason, these last brotherhoods disposed more intensively the resort to an accountant and/or an auditor to exert such control over the managers’ board. Thus, and following Irvine (2005), it seems to be clear that, for those brotherhoods related to
guilds, the absence of an accountant could be interpreted as accounting was considered as a main issue and it was underlined at the daily life of the brotherhood. However, those not related to guilds brothers seemed to be away from accounting records and techniques and leaved such area of the brotherhood to a professional.

From the analysis of the data, we can conclude that the awareness to accounting of the brotherhoods members influenced the status of accounting in the rules. Thus, the brotherhoods whose members were more accustomed to the use of accounting in their private activities, showed a greater permeability to the use of accounting techniques. Theses results also confirm the different tolerance to the use of secular management practices in religious organisations depending on how their members interpret them (Booth, 1993). Thus, the use of accounting techniques in this kind of organisation is also influenced by the awareness to accounting of their members and not only by their sacred aims. Similarly to the case studied by Lightbody (2003) and Irvine (2005) managers with accounting awareness and experience acquired in non-religious organisations tended to blur the boundaries between sacred and profane spheres. Their professional background did not seem to be restricted to their professional activity. In this case, and considering the specific context, these differences provoked a more common use of avant-garde accounting techniques for the 16th century than in other organisations the remaining brotherhoods with similar religious aims. Thus, there was a transfer of accounting used techniques from business organizations to the religious ones. However, and beyond the assertion of Lightbody (2003), in spite of the promotion of accounting (by decrees and books) at a location perfect for its dissemination (Seville, the main harbour of Europe with a lot of business), accounting permeated more intensively to those brotherhoods linked to professional groups.
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Table 1. The brotherhoods analysed and their foundation dates (Source: own elaboration).

<table>
<thead>
<tr>
<th>BROTHERHOOD</th>
<th>DATE</th>
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<td>Fundación</td>
<td>1558</td>
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<tr>
<td>Santa Verónica</td>
<td>1565</td>
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<td>Virgen de la O</td>
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<td>Animas del Salvador</td>
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<tr>
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<td>1574</td>
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<tr>
<td>Expiración (Silversmiths guild)</td>
<td>1575</td>
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<td>1593</td>
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<td>Buen Fin</td>
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<td>Macarena</td>
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<td>Sagrados Clavos</td>
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<td>Guild</td>
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<td>Santiago</td>
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