

Paper#: K088

ACCOUNTING IN THE TRANSITION FROM A MEDIEVAL TO A MODERN STATE – THE CASE OF SPAIN (1490-1510)

Miguel Carmona

University of Jaen, Spain
mcarmonaif@hotmail.com

Nieves Carrera

IE Business School, Spain
Nieves.Carrera@ie.edu

Salvador Carmona

IE Business School, Spain
Salvador.Carmona@ie.edu

ABSTRACT

This paper examines the role of accounting in the transition from a medieval to a modern society. In this respect, we draw on Bourdieu and Elias' frameworks to focus on the case of the Spanish army during the period of 1490-1510. In particular we investigate the wider contexts of the promulgation of the Military Ordinances of 1494, 1496 and 1503 and their impact on the organization of the Spanish army that fought the wars of Naples (1494-1498; 1500-1504). The ordinances enforced administrative reforms that encompassed substantial accounting and accountability requirements. Drawing on primary sources, our study comprises a three-tier level of analysis. First, our understanding of the social field comprises two institutional actors: the monarchy as representative of the incipient national state, and the army. Second, we address how the administrative reforms affected the interactions between institutional actors. Finally, we examine how accounting and accountability requirements mediated the relationship between key individual actors, such as King Ferdinand and the commander of the Naples mission. The results of our study indicate that administrative reforms implemented accounting and accountability practices, which exerted a lasting influence in the relations between institutional actors and instilling change in medieval understandings of the army and the state at large. In Bourdieu's and Elias terms, accounting shaped the distribution of power within the field. We also showed how accounting was used as mechanism of surveillance and control –allowing the accumulation of coded information used to administer the activities and behaviour of individuals.

Keywords: accounting history, military accounting, transition periods, Spain, accountability.