

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

Miguel Carmona
University of Jaen

Nieves Carrera
(Nieves.Carrera@ie.edu)
IE Business School

Salvador Carmona
IE Business School

Draft

May 2013

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

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 behavior of individuals.

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

INTRODUCTION

A wealth of sociological and historical research highlighted the role of war as a key factor in the formation of states as well as in explaining the transition to modernity and in achieving economic development (Giddens, 1985; Tilly, 1990; Elias, 2000/1939). For pre-modern states, war constituted the most frequent and costly activity and as such it shaped the incipient structure of the state (Kiser and Cai, 2003). Notably lacking from this stream of research is examination about the extent to which accounting reforms may have contributed to the emergence of modern states. A study examining this subject matter would contribute to research examining the relationship between accounting and the state (Miller, 1990), as well as to the sociology of accounting.

In this study, we draw on a combination of primary and secondary sources to examine the organization and management of the incipient army of the Kingdoms of Aragon and Castile at the end of the 15th century and beginning of the 16th century. We focus on different accounting and accountability requirements implemented by the Catholic Kings, Isabella of Castile and Ferdinand of Aragon, during the period 1490-1510¹. In particular, we examine the impact of the Military Ordinances of 1494, 1496 and 1503 on the organization and management of the troops which participated in the two wars of Naples² and the extent to which this brought about a reorganization of the incipient, Spanish state. These wars are considered as the first overseas test passed by the Spanish army (Kamen, 1995). In both campaigns the Spanish army was headed by Commander Gonzalo Fernández de Córdoba, also known as “The Great Captain”³.

The new standards and rules established by the Ordinances significantly changed the previous management and functioning of the troops (Quatrefages, 1996). The Ordinances designed a new model of military administration in which accounting and accountability played a central role. Importantly, the new rules implied the transition for a personal/individual centered-power of the army to a more impersonal administrative power. The organization of the army and the day-to-day operations of the army were affected by the new rules. The rules, which must have to be followed by all those involved in military affairs, brought about a systematization of the administrative and control processes within the army. By examining the behavior of “The Great Captain” we expect to highlight how accounting and accountability affects an individual’s behavior. Furthermore, examination of the relationship of new management and control technologies on the development of the modern state should be context embedded. Consequently, we elaborate on the underpinnings for the Spanish monarchs sending an

¹ The unification of the Spanish state (e.g., one monetary system, one customs territory, etc.) did not become a reality until 18th century, at the time of the Bourbons (Kellenbenz, 1967: 340). For simplicity, however, in this paper we refer to “Spain”, “Spanish territories”, “Spanish army”, etc. when referring to resources from the Kingdoms of Aragon and Castile.

² The campaigns were held during 1495-1498 and 1500-1504.

³ In this piece we do not examine the famous “Accounts of the Great Captain” (*Las Cuentas del Gran Capitán*). In the Spanish tradition, the expression *Las Cuentas del Gran Capitán* is used to refer to accountants that have been arbitrarily overcharged and derives from a “*proverbial anecdote*” about the accountability of the Great Captain to Ferdinand. During the King’s visit to Naples, the royal accountants asked the Great Captain for his ledger. The next day he presented a list of rare items including exaggerated sums supposedly given to nuns, monks, spies, etc. who arguably were instrumental to the Great Captain to win his battles (Stewart, 1969: 287-288). The specificities of these accounts or “*proverbial anecdote*” (Stewart, 1969) deserve a close look of its own, which goes far beyond the scope of this paper. They have been the subject of studies in previous work (Quintana, 1852; Rodríguez-Villa, 1908; 1910).

important number of soldiers out of the Iberian territory and, importantly for our purposes, why they decided to implement stiff accounting and control mechanisms over the army in the context of the structuration of the Spanish state as well as the impact of such mechanisms on agents' behavior.

We draw on combination of Bourdieu and Elias' frameworks to examine our primary and secondary evidence. Sociologists such as Paulle, Heerikhuizen and Emirbayer (2011) and Guerra-Manzo (2010) have noted the complementary nature of the frameworks proposed by Bourdieu and Elias. In this paper, we follow the suggestion of Paulle *et al.* (2011) and incorporate the insights of Elias' work, particularly his insights about the history of civilization (Elias, 2000/1939). Elias' contributions can be particularly useful for three reasons: first, like Bourdieu, his theoretical approach is built around the notion of field –called figuration in the case of Elias- capital and habitus; second, his studies go deeper into the concept of habitus; finally, his research provides very interesting insights about how to integrate the micro-analysis –at an individual level, and the analysis at a society level or macro-analysis. This is particularly useful for our study insofar as we draw on a combination of macro-perspective –required to investigate how accounting contributed to the transition to modernity- and a micro-perspective –approach needed to see how accounting affected individuals' behavior. Overall, we will show how the changes at an individual level shape the changes at a more macro-level.

Furthermore, we draw on the wealth of accounting research drawing on Bourdieu's corpus -see Malsch, Gendron and Grazzini (2011) for a comprehensive review. However, most of accounting research has not thoroughly addressed Bourdieu's notion of *habitus*, which in turn constitutes a central aspect in his framework (see Neu, 2006 for a significant exception). As noted by Malsch *et al.* (2011: 219), further attention to the notion of habitus may cause new research questions to emerge and this would ultimately enhance “*our understanding [on] the role of accounting in structuring fields*”.

This paper is of interest for several reasons. First, we contribute to research looking into accounting in periods of transition. In this respect, our observation period features the formation of the incipient Spanish state, and the role played by accounting in shaping the organization of the army. Second, we attempt to contribute to existing literature based on Bourdieu's framework by combining his insights with those of Elias. As stated by Paulle *et al.* (2011: 34) “*the shared theoretical orientation of Elias and Bourdieu needs to be generatively extended into a wide range of substantive fields of inquiry in the social sciences if it is to retain its relevance*”. The use of Elias' framework will be useful in examining the notion of habitus, which is a widely neglected notion in accounting research (Malsch *et al.*, 2011). Finally, examination of military institutions from a historical perspective constitutes a promising stream of research for accounting scholars “ [there exists an] *urgent need for a more concerted engagement by accounting historians with the military past, especially given the immense situations in which armies have been involved over many centuries and the social, political, economic consequences of war*” (Funnell, 2009: 575). This is particularly true for settings outside the United States and Britain: “*Accounting historians outside the United States and Britain are encouraged to consider the opportunities which this research provides in non-Anglophone settings*” Funnell (2009: 575).

THEORETICAL FRAMEWORK

In this section we review research examining the relationship between accounting and the state, especially those addressing issues of military accounting. Next, we examine studies that adopted Bourdieu's framework for analyzing accounting issues. This is particularly relevant, as Elias' framework has not been used by accounting scholars to examine the role of accounting in society.

Accounting, the State, and the Military

A sparse, but growing number of studies have echoed Miller's (1990) call to examine the relationship of accounting and the state from a historical (e.g., Edwards *et al.*, 2002; Walker, 2004; Neu, 2006; Sargiacomo, 2008; Jones, 2010; Edwards, 2011). However, there is a need for further research on accounting and accountability in the public sector (Funnell, 2007: 268; for a review, see Colquhoun, 2009). Importantly, this stream of research largely focuses on a specific time-space intersection: 19-20th centuries and Anglophone countries (e.g., Walker, 2004; Neu, 2006; Edwards, 2011; see Miller, 1990; Sargiacomo, 2008; and Jones, 2010 as significant exceptions). Paraphrasing Scott (1995, p. 146), it would be difficult, if not impossible, to discern the causes and consequences of the enforcement of accounting systems in the army if all our cases were embedded in the same or similar contexts.

Miller (1990) proposes a theoretical framework based on a distinction between two critical and connected notions: the "political rationalities" of government and the "technologies" of government. Miller (1990) defines "political rationales" as "*the programmatic and abstract field of rationales, statements and claims that sets out the objects and objectives of government*" (Miller, 1990: 315) while "*technologies*" refer to "*the range of calculations, procedures and tools that materialize and visualize processes and activities*". He applies this framework to the innovations and practices of government implemented in the "Colbert period" of Louis XIV's reign (1661-1683). The study highlights the need to examine the interrelations of accounting and the state and suggests that accounting research may contribute to debates in other disciplines such as sociology or political science. Sargiacomo (2008) adopts the theoretical framework of Foucault to investigate the accounting practices adopted in Abruzzo in 1571. The study suggests that the main aim of the adoption of administrative accounting and non accounting techniques was to optimize the process of collecting taxes and minimize the fraud cases. Finally, Jones (2010) examines the relationship between accounting and government in England during the 12th century. He uses Mann's model of sources of power to study the nature and role of accounting mechanisms. Jones (2010) highlights the importance of military power and economic resources necessary to maintain the military power: accounting helps to solve organizational, logistic and communication problems caused by the complexity of managing the resources. A key finding of the study is that at that period the processes of accountability were personal, related to the individual.

Given our interest in the implementation of new accounting and accountability requirements on the army we briefly refer to previous studies examining the association between accounting and the military (Hoskin and Macve, 1988; 1994; Tyson, 1990; Funnell, 1997; 2005; 2006; Fleischman and Tyson, 2000; Chwastiak, 1999; 2001; 2006; Fernández-Revuelta, Gómez and Robson, 2002). Funnell (2009) provides a literature review of accounting research on military accounting. Most of the prior studies focus on

accounting and accountability issues in the army industry. With few exceptions (e.g., Fernández-Revuelta *et al.*, 2002), most of the studies have examined the case of Anglo-Saxon countries. As Funnell (2009: 575) notes, further research is needed in non-Anglophone settings. These studies could provide some insights about the role of military accounting in settings with different government forms and constitutional practices. Importantly, Funnell emphasises the need to investigate the military accounting in association with its contribution to the achievements of the army: “*Recognising that military accounting is ultimately derived from the need to serve a political body and thus have a political purpose, the consequences of military accounting will be necessarily assessed in terms of their contributions to the performance of the military in the achievement of these purposes*” (Funnell, 2009: 575). To the best of our knowledge, there is a dearth of research examining accounting and accountability mechanisms in the transition from the Middle Ages to Modernity and on the extent to which they might have played any role in the transformation of the state during this period. This study aims to provide an accounting perspective to the literature on the role of accounting in shaping the institutions involved in the *civilizing process* (Elias, 2000/1939).

Bourdieu and Elias’ Frameworks

This paper focuses primarily on the contributions of Pierre Bourdieu and Norbert Elias. Some researchers have noted that the sociological perspectives of both sociologists could be seen as complementary: they are “*intellectual siblings*” that can be viewed as “*contributors to a single theoretical approach*” (Paulle *et al.*, 2011: 145; Guerra-Manzo, 2010). Both are concerned about the shifting configurations of power (Paulle *et al.*, 2011: 158) and in this regard both could be treated as sociologists of power. In addition, they share the interest in a relational approach: the individual and the social must be analysed together because they are two perspectives of the reality that cannot be analyzed individually (Guerra-Manzo, 2010: 383). As pointed out by Paulle *et al.*, (2011: 145; 149) “*both relied heavily on the same triad of core concepts, and both deployed those concepts in relentlessly relational and processual fashion ... More concretely, drawing simultaneously upon Elias and Bourdieu can systematically overcome decades misguided dichotomies in social thought, dichotomies such as those between individual and society, subject and object, internal and external, reason and emotion, the soul and the flesh... They also demonstrated, however, that it ultimately makes no sense to analyze in isolation either figurational dynamics or the functioning and formation of habitus*”.

Bourdieu’s focus is on the shifting configurations of power. Previous studies in the area of accounting have demonstrated how powerful Bourdieu’s contributions are to study how the systems of domination are reproduced and change without the active or conscious participation of the actors and how accounting technologies participate in these processes (e.g., Golsorkhi *et al.*, 2009; Malsch *et al.*, 2011). As mentioned before, Malsch *et al.* (2011) provide an examination of how Bourdieu’s work has been used in accounting research.

Elias’s work is associated with the study of historical developments across centuries. He is primarily concerned about the long-term connections between shifting configurations of power in society at large and changes in the habitus of individual people. By analyzing the connections between power, behavior and habitus among the upper

classes in Western Europe from the late Middle Ages to the 19th century Elias proposes a theory of civilizing processes, a sociological explanation of “*the origins of what has come to be called “civilized” behavior*” (Kilminster, 2007: 72; see Elias (1939[2000])). He identifies two main trends in the civilizing process: on the one hand, there is a bureaucratic structure (the state) that has the monopoly of sources of power, specifically monopoly of violence and monopoly over financial resources. On the other hand, there is a related process associated to the social division of labour, the social differentiation and the networks of interdependence among individuals. As these two processes speed up, the forms of economic, moral and symbolic violence –what for Bourdieu will be symbolic power- will rise (Elias, 1939[2000]: 365-382; Guerra-Manzo, 2010: 388).

There are some differences between the approaches of both sociologists. Elias pays more attention to processes around the “social” than Bourdieu and this is especially evident in Elias’ use of the concept of evolution and in his focus on long-term historical change. As Bourdieu stated “*Elias is more sensitive than I am to continuity*” (Bourdieu and Wacquant, 1992: 93). Bourdieu, on the other hand, goes deeper into the relationship between social fields and class struggles: he focuses on short-term processes of change without analyzing explicitly large-scale historical change (Calhoun, forthcoming; Guerra-Manzo, 2010: 384). Bourdieu himself pointed out some of the differences between his and Elias’ approach when examining the development of states. Bourdieu argues that Elias does not fully recognize how important is for a state to monopolize the symbolic violence once the physical violence is controlled. In addition, in his view Elias does not provide any insights about who benefits and who suffers from a state’s monopoly over the use of legitimate violence (Bourdieu and Wacquant, 1992: 92-93).

Taking into consideration these differences, we concur with Paille *et al.*, (2011) in that “*when taken together, the two authors’ perspectives yield a vision more far-reaching and powerful than either considered separately*” (Paille *et al.*, 2011: 149).

Field/Figuration; Capital/Power Resources and Habitus

Both Bourdieu’s and Elias’ perspectives are built around three concepts (Golsorkhi *et al.*, 2009: 784; Paille *et al.*, 2011: 146): field/figuration, capital/power resources and all its categories and subcategories (economic capital, cultural capital, social capital, symbolic capital, linguistic capital, and political capital), and habitus (also “*feel for the game*” for Bourdieu, or “*internal steering mechanisms*” for Elias)⁴. Before briefly discussing the three concepts, three aspects are worthy to note: First, a closer examination of Bourdieu’s work suggests the “*relentlessly relational and processual deployment of all three of his main concepts*” (Paille *et al.*, 2011: 151). Even more true in the case of Elias, who focuses on relational dynamics, on the shifting networks of interdependent actors: “*Sociological analysis is based on the supposition that every element in a configuration and all of its properties are what they are only by virtue of their position and function within a configuration*” (Elias and Scotson, 1994[1965]: 10); Second, the concepts of field, capital and habitus relate to different levels of analysis. Thus, while the concept of field is associated with a theory of social structure (macro-

⁴ There are other three central concepts in Bourdieu’s framework: practice, doxa and illusion. The discussion of these concepts goes far beyond the scope of this paper. For a definition, see Golsorkhi *et al.* (2009). Other studies also provide a summary of the key concepts of Bourdieu’s perspective: see, for example, Everett, 2002 and Emirbayer and Johnson, 2008. For a summary of Bourdieu’s and Elias’ perspectives, see Paille *et al.* (2011).

level), the concept of capital is linked to the theory of power relations (meso-level) and the concept of habitus with a theory of the individual (micro-level) (Malsch *et al.*, 2011; Dobbin, 2008); Finally, in both Bourdieu and Elias' approaches the use of the three concepts is such that we should talk about "*a triune than of a triadic approach to the study of social life*" (Paulle *et al.*, 2011: 161).

Bourdieu (1990) defines fields as "*networks of social relations, structured systems of social positions within which struggles or maneuvers take place over resources, stakes and access*". These fields "*are occupied by the dominant and the dominated, two sets of actors who attempt to usurp, exclude and establish monopoly over the mechanisms of the field's reproduction and the type of power effective in it*" (Bourdieu and Wacquant, 1992: 106). The process of constructing the field is very challenging. It requires identifying the most significant properties or principles of division within the field. To determine the boundaries of a field is one of the hardest tasks in the process –a priori it is not possible to define such limits. The boundaries of a field are where the effects of the field stop (Bourdieu and Wacquant, 2008: 137-138). Moreover, these boundaries "*are always at stake in the object itself*" (Emirbayer and Johnson, 2008: 8). Hanks (2005: 72) highlights two aspects of Bourdieu's field: "*(a) a configuration of social roles, agent positions and the structures they fit into and (b) the historical process in which those positions are actually taken up, occupied by actors (individual or collective)*". As noted by Everett (2002: 60) these fields are relational and they represent dynamic social microcosms.

The relevance of relational dynamics is critical in Elias' approach –particular, in what he calls *figurations*: "*The network of interdependencies among human beings is what binds them together. Such interdependencies are the nexus of what is here called the figuration, a structure of mutually orientated and dependent people. Since people are more or less dependent on each other first by nature and then through social learning, through education, socialization and socially generated reciprocal needs, they exist, one might venture to say, only as pluralities, only in figurations. That is why, as was stated earlier, it is not particularly fruitful to conceive of human beings in the image of the individual man. It is more appropriate to envisage an image of numerous interdependent people forming figurations (i.e., groups or societies of different kinds) with each other*" (Elias, 2000/1939: 481-482).

To understand these networks of interdependencies of individuals we need first to locate the different individuals and groups within the social space. Or as explained by Bourdieu: "*The social world can be conceived as a multi-dimensional space that can be constructed empirically by discovering the main factors of differentiation which account for the differences observed in a given social universe, or, in other words, by discovering the powers or forms of capital which are or can become efficient, like aces in a game of cards, in this particular universe, that is, in the struggle (or competition) for the appropriation of scarce goods of which this universe is the site. It follows that the structure of this space is given by the distribution of the various forms of capital, that is, by the distribution of the properties which are active within the universe under study –those properties capable of conferring strength, power and consequently profit on their holder*" (Bourdieu, 1987: 3-4). The concept of capital, therefore, is a key element to explain the distribution of agents within a field. Bourdieu defines capital as "*accumulated labor (in its materialized form or its "incorporated", embodied form) which, when appropriated on a private, i.e., exclusive, basis by agents or groups of*

agents, enables them to appropriate social energy in the form of reified or living labor ... Capital, which in its objectified or embodied forms, takes time to accumulate and which, as a potential capacity to produce profits and to reproduce itself in identical or expanded form, contains a tendency to persist in its being, is a force inscribed in the objectivity of things so that everything is not equally possible or impossible” (Bourdieu, 1986: 241).

The position of an individual agent in the social space is given by the distribution of capital and by the relative weight of the different forms of capital over the total capital and the evolution in time of the volume and composition of capital (Bourdieu, 1987: 4; Bourdieu, 1990: 230). Bourdieu (1986) distinguishes three main forms of capital: economic capital, cultural capital and social capital. Economic capital refers to the command over economic resources (e.g., cash and assets). Bourdieu defines economic capital as a resource which is *“immediately and directly convertible into money and may be institutionalized in the form of property rights”* (Bourdieu, 1986: 47). By cultural capital he understands capital *“which is convertible, on certain conditions, into economic capital and may be institutionalized in the form of educational qualifications”*. He distinguishes between cultural capital in the *embodied* state (i.e., long-lasting dispositions of the mind and the body), cultural capital in the *objectified* state (i.e., cultural goods such as books, machines, pictures, etc...) and cultural capital in the *institutionalized* state (e.g., educational qualifications) –see Bourdieu (1986: 47)⁵. Finally, social capital refers to social connections (actual or potential resources) which are *“convertible, in certain conditions, into economic capital and may be institutionalized in the form of a title of nobility”* (Bourdieu, 1986: 47). The social capital is, in short, related to the membership in a group. The group provides each member with a “credential” (Bourdieu, 1986: 51). Thus, the volume of social capital of an agent depends on the network of connections he/she can mobilize and on the volume of economic, cultural or symbolic capital the agent possesses. For Bourdieu symbolic capital means prestige, reputation, fame, etc... *“which is the form assumed by these different kinds of capital when they are perceived and recognized as legitimate”* (Bourdieu, 1990: 230).

Elias’ concept of “power” –or “power ratios”- directly relate to the concept of capital introduced by Bourdieu. One example is the use of “social capital” and “cultural capital” in Elias and Scotson (1994/[1965]) where they attempt to explain the differences between two groups of working-class residents in a city (see Paulle *et al.*, 2011: 158-160). In *The Civilizing Process* Elias defines the concepts of “social power” –or social capital- as a *“complex phenomenon. As regards the individual it is never exactly identical with his individual physical strength and, as regards groups, with their sum of individual strength. But physical strength and skill can under some conditions be an important element in social power. It depends on the total structure of society and the place of the individuals in it, to what extent physical strength contributes to social power. The latter varies in its structure as much as does society itself... To investigate what constitutes “social power” in more detail is a task in itself”*. He also defines political power as a certain form of social power (Elias, 1939/[2000]: 234). Importantly, he describes the significance of the power ratios for the “Central Authority” (see pages 312-344).

⁵ Bourdieu (1986) further elaborates on each state in pages 48-51.

The final key concept is “habitus”. The symbolic and social structures constitute the “habitus” (Everett, 2002: 59). Elias links the concept of habitus and the capital by arguing that it is absurd to consider the habitus of a group or a person as *“somehow separate from the (longer- or shorter-term) effects of specific experiences within specifically structured configurations of power. And to thematize a person’s (or a group’s) habitus was always already to discuss what is at least potentially a scarce power resource”* (Paulle *et al.*, 2011: 158). Bourdieu (1977: 72) characterizes habitus as *“... systems of durable, transposable dispositions, structured structures predisposed to function as structuring structures, that is, as principles of the generation and structuring of practices and representations which can be objectively “regulated” and “regular” without in any way being the product of obedience to rules, objectively adapted to their goals without presupposing a conscious aiming at ends or an express mastery of the operations necessary to attain them and, being all this, collectively orchestrated without being the product of the orchestrating action of a conductor”*.

While each agent is a producer and a reproducer of objective meaning (Bourdieu, 1977: 79), the habitus also refers to the behavior of the group and the production of a *“commonsense world endowed with the objectivity secured by consensus of the meaning (sens) of practices and the word, in other words the harmonization of agents’ experiences and the continuous reinforcement that each of them receives from the expression, individual or collective (in festivals for example), improvised or programmed (commonplaces, sayings), of similar or identical experiences* (Bourdieu, 1977: 80). The homogeneity of habitus is what causes practices and works to be taken for granted. Although Bourdieu is not clear as in which extent habitus can change, a number of researches argue that it is always subject to change (Everett, 2002). Summing up, this is how Bourdieu (1977) defines habitus: *“the habitus, the product of history, produces individual and collective practices, and hence history, in accordance with the schemes engendered by history. The system of dispositions –a past which survives in the present and tends to perpetuate itself into the future by making itself present in practices structured according to its principles... –is the principle of the continuity and regulatory which objectivism discerns in the social world without being able to give them a rational basis. And it is at the same time the principle of the transformations and regulated revolutions which neither the extrinsic and instantaneous determinisms of a mechanistic sociology nor the purely internal but equally punctual determination of voluntarist or spontaneist subjectivism are capital of accounting for”* (Bourdieu, 1977: 82).

The habitus shapes the individual in a way similar to Elias’ (2000/[1939]) civilizing process (Hanks, 2005: 73). The concept of habitus allowed Elias to arrive at a more fundamental understanding of how internal steering mechanisms function (Paulle *et al.*, 2011: 157). This is crucial in his study of the process of civilizing: *“Civilization, and therefore rationalization for example, is not a process within a separate sphere of “ideas” or “thought”. It does not involve solely changes in “knowledge”, transformation of “ideologies” –in short alterations of the content of consciousness – but structural changes in the entire habitus of people, within which ideas and habits of thought are only a single sector [...] Thus the humanities and the sociology of knowledge stress above all the aspect of knowledge and thought. Thoughts and ideas appear in these studies, so to speak, as the most important and potent aspect of the way people steer themselves. And the unconscious impulses, the whole field of drive and affect structures, remain more or less in the dark. But any investigation that considers*

only people's consciousness, their "reason" or "ideas", while disregarding the structure of drives, the direction and form of human affects and passions, can from the outset be of only limited value" (Elias, 1939/[2000]: 408).

The concept of habitus is a means of linking the micro, meso and macro levels of analysis (Emirbayer and Johnson, 2008; Malsch *et al.*, 2011). On the one hand it refers to the individual; on the other, it is related to the collectivity, to the group. Emirbayer and Johnson (2008) explain that *"the habitus is a mechanism linking individual action and the macro-structural settings within which future action is taken. The habitus also links past fields to present fields through the individual actors who move from one to the next. Thus, each member of an organization brings to it a habitus formed under specific past conditions, some of which will be shared with other members and some of which will differ from them substantially. Since different habitus structure judgment and practices in different ways and since division of labor in most organizations results in the interaction of a variety of habitus, attention to the role of the habitus in organizational life promises to shed considerable light on how organizational structure is built up from the microprocesses of individual behavior"* (Emirbayer and Johnson, 2008: 4).

Society is impressed on the individual through the habitus and this happens not only because of the mental habits of the individual but also through the corporeal ones (Hanks, 2005: 69). This is particularly true in the case of language: *"For language, the habitus bears on the social definition of the speaker, mentally and physically, on routine ways of speaking, on gesture and embodied communicative actions, and on the perspectives inculcated through ordinary referential practice in a given language"* (Hanks, 2005: 69). Bourdieu recognizes the symbolic mediated interaction between habitus and social structure –and this enables *"relations of power to be more connected with identifiable social and institutional agents of domination (Cronin, 1996, in Malsch et al., 2011: 214-215). Sterne argues that like Bourdieu, Elias "used habitus as a way of discussing embodied subjectivity, 'practical knowledge' as Bourdieu calls it. Bourdieu's distinctive contribution was to treat habitus as itself stratified across a society (as opposed to Elias ... who tended to think of habitus as stratified across different societies or epochs). Both Elias and Mauss made explicit the intricate connections between habitus as the socially organized based of physical movement – how people walk, sit, carry themselves, etc. – and the use of instruments or technologies. Though Bourdieu does not focus on this technological dimension of habitus, his innovation of the concept makes it all the more useful for a social theory of technology"* (Sterne 2003: 370; see also Calhoun, 2000). Summarizing, we could say that *"habitus is the logic or code for the social behavior of a field"* (Macintosh, 2009).

The concept of "State" according to Bourdieu and Elias

Finally, it is worthy to mention how Bourdieu and Elias conceive the concept of "state". Based on Weber's ideas, Bourdieu *et al.* (1994) outline a model designed to explain the emergence of the state. From Bourdieu's perspective, the state is an institution *"which successfully claims the monopoly of the legitimate use of physical and symbolic violence over a definite territory and over the totality of the corresponding population"*. The reason why this institution is successful in exerting symbolic violence is because *"it incarnates itself simultaneously in objectivity, in the form of specific organizational structures and mechanisms, and in subjectivity in the form of mental structures and*

categories of perception and thought". The state is the culmination of concentration of different types of capital: physical force, economic capital, informational capital and symbolic capital (Bourdieu, 1998: 41-42). This "metacapital" allows the state to exercise power over the different fields and over the different types of capital and, importantly, the construction of the state proceeds apace with the construction of a field of power (Bourdieu, 1998; Bourdieu *et al.*, 1994: 4-5).

Elias shares a similar view. He conceptualizes the process of state formation in Europe as a "*civilizing process*". For Elias, the term "*civilizing process*" is a technical concept that refers to the long historical sequence of European people becoming more "civilized" (Kilminster, 2007). Like Bourdieu, Elias argues that the monopoly over means of violence and over economic resources is critical in the process of state formation. Specifically, he describes the formation of governmental apparatus as follows: "*It grows out of what might be called the "private" court and domanial administration of the kings and princes. Practically all the organs of state government result from the differentiation of the functions of the royal housold, sometimes with the assimilation of organs of autonomous local administration. When this governmental apparatus has finally become the public affair of the state, the household of the central ruler is at most one organ among others and finally hardly even that. This is one of the most pronounced examples of the way in which private property becomes a public function, and the monopoly of an individual –won in contests of elimination and accumulation over several generations –is finally socialized*" (Elias, 2000/1939: 272). Elias also concurs with historians such as Tilly in that war and military expenses and the development of fiscal policies were critical to explain the transformation of the medieval states into early modern states.

METHOD

Our objective is to understand the role of accounting within the field of the military reforms in the Kingdoms of Aragon and Castile at the end of the XV century and beginning of the XVI century. The Military Ordinances of 1494, 1496 and 1503 established the details of the military reforms. Specifically, the Ordinances introduced new rules for accounting and accountability.

We use different multiple data sources including primary archival records and secondary sources. Archival documents consisted of letters, accounts and records from the Archivo General de Simancas. Many of these original documents have been transcribed during the XIX century and published in the series *Colección de Documentos Inéditos de la Historia de España* (CODOIN). In many cases, we report the content of the transcript rather than the original document.

The starting point of the analysis is to describe the field. For doing so, we draw a microcosm where there are relationships among agents. Our aim is to examine the dynamics within the field. This, in turn, implies to identify: a) the relevant actors; b) who is the dominant; c) who is the dominated; and d) the power effective in this system. In our case, we focus on the monarchs –the dominant- and the army(ies), the dominated. In this process we focus the attention in the nodes between the actors rather than in the actors themselves (Emirbayer and Johnson, 2008). These points or positions and the forces behind them constitute a temporary state of power relations within what is an ongoing struggle for domination over a particular field. The main objective of such

struggle is to monopolize the legitimate violence which is characteristic of that field (Emirbayer and Johnson, 2008: 6).

The analysis follows the approach of Elias (1939/2000)⁶. First we attempt to map the field right before the decision to adopt new regulation for the army. This is what we call the macro-level analysis and the focus is on the position of the the monarchs vis-à-vis the army –the distribution of power at macro-level. We close this section with a description of the Ordinances. Second, we focus on the meso-level of analysis by examining how the new rules established by the Ordinances shaped the dynamics within the army (internal dynamics) as well as the interaction with other groups –particularly with the monarchs. Finally, we focus on two relevant actors in this process: Ferdinand and Gonzalo Fernández de Córdoba. Specifically, we examine their relationship during the period in which Gonzalo Fernández de Córdoba acted as *captain general* and *viceroys* of the Kingdom of Naples. The micro-level analysis –or the analyses of the “*here-and-now*” experiences” will allow us to identify how accounting impact on the habitus of the individuals –which in turn may shape society.

Even though we fragmented the analysis in the three different levels, they are all related: what matters are the relational dynamics of interdependent actors. Overall, we follow Elias’ view about historical enquiries: “*But here the decisive historical question is why institutions, and also people’s conduct and affective make-up change, and why they change in this particular way. We are concerned with the strict order of socio-historical transformations. And perhaps it is not easy even today to understand that these transformations are not to be explained by something that itself remains unchanged, and still less easy to realize that in history no isolated fact ever brings about an transformation by itself, but only in combination with others*” Elias (1939/2000: 210).

ANALYSIS

Our analysis focuses on the military organization of the Kingdoms of Aragon and Castile at the end of the XV century and beginning of the XVI century. In 1469, Ferdinand and Isabella, members of the royal families of Aragon and Castille, got married. After a disputed succession from Henry IV of Castille (wars of Castilian succession in 1474-1479), Isabella inherited the throne of Castille. The marriage united the kingdoms of Aragon and Castille and this was a significant step towards the unification of Spain. The Catholic Kings Ferdinand and Isabella created a formidable alliance able to conquest the Kingdom of Granada, the last Muslim stronghold in the Iberian territories (Kellenbenz, 1967). In this period, certain steps were taken to establish the basis for a modern state. The process was not linear and it suffered ups and downs that have been analyzed by different researchers (e.g., O’Callaghan, 1975). These were necessary steps to create an *Empire on which the sun never sets*. Beginning of the 1490s, the Catholic Kings adopted an aggressive foreign policy mainly aiming to control the Occidental Mediterranean Sea –particularly, the Kingdom of Naples. In this study we focus on the First and Second Italian Wars⁷ that took place between 1494-1498 and 1499-1504 respectively.

⁶ See also Paulle *et al.* (2011: 14-15).

⁷ The wars of Italy (1494-1559) were a series of conflicts and battles for Italian territories between different European powers.

Macro-level analysis: monarchy vis-à-vis the army

While some authors argue that Isabella and Ferdinand were absolutist kings (e.g., DeLong and Shlifer, 1993) others consider that they were medieval kings and did not represent a “new monarchy” (Kamen, 1995: 110). In Kamen’s view, under the Catholic Kings “*there was no nation state, no new bureaucratic apparatus, no absolute monarchy*” (Kamen, 2005: 64). According to O’Callaghan (1975: 657), however, the Catholic Kings restored the power and prestige of the monarchy and “*were able to play a more effective role in the general affairs of Europe*”. The Catholic Kings aimed to obtain the monopoly of key sources of capital: economic resources and military force. By 1480s they acted as a kind of central social authority with a significant control over taxation and military force. It is worth noticing that during this period the political/military functions and the economic functions were largely identical (Elias 200/1939). According to Elias (2000/[1939]: 218), it is precisely in the transition to the modern age⁸ when both functions gradually start to be differentiated from each other.

As far as the economic situation is concerned Ferdinand and Isabella inherited an empty treasury and this put pressure on the monarchs to control expenditures (Stewart, 1969: 281). The economic situation deteriorated further as a result of the resources spent in the War of Castilian Succession (1474-1479). They adopted several structural measures aiming to achieve monetary stability and to restore a fiscal regime. The implementation of these measures imposed significant costs for the authority and positioning of the monarchy –with a negative impact on their legitimacy. For example, the monarchs had to acknowledge the right of the nobles to collect the *alcabalas*⁹ in their states and dominions. As for the monopoly over the military force, the Catholic Kings adopted important decisions regarding the army and its organization and management that are described below.

The Army before the Ordinances

The military organization serving the Catholic Kings “*was not developed overnight but rather was the evolutionary product of centuries*” (Power, 1971: 641-642). In the Medieval Ages, the army was led by members of the nobility and formed by mercenaries. Before the 1490s the basis of the military organization in Castile were stated in the “*Código de las Siete Partidas*” (The Code of the Seven Parts of the Law), a comprehensive digest prepared by Alfonso X *El Sabio* in the latter part of the XIII century –for military issues, see Chapter II of the Code (Vallecillo, 1833). There were significant problems in areas such as the reward system and the power structure, the recruitment of soldiers and the organization and management of the troops.

Reward system, authority and power: In medieval times, kings typically rewarded the warriors and nobles who followed them with land of the conquered territories and other perquisites (for example, in 1396 King Enrique II of Castile granted the monopoly of soap production and distribution, in the city of Seville, to the Archbishop Ruy López Dávalos, see Carmona and Donoso, 2004). Because the king could not supervise the whole territory, all the ruling functions were in the hands of these individuals. As noted

⁸ We use the term “modern age” as in Elias (1939/[2000]): a society characterized by a certain level of monopoly (monopoly of military force and monopoly of economic resources).

⁹ A sales tax in forced in Spain from the XII century until XIX century. From the XIV century on, it was a permanent state tax.

by Elias (1939/2000: 198), “as soon as the central power showed the slightest sign of weakness, the local rulers or his descendants sought to demonstrate their right and ability to rule the district entrusted to them, and their independence of the central authority”. In other words, the structure of the reward system and the delegation of duties put the authority and power of the king at stake. As noted by Elias (1939/2000: 199), “the principle applies that “the greater the actual economic and social power of these officials became, the less could the monarchy contemplate transferring the office outside the family on the death of its incumbent. In other words, large parts of the territory passed from the control of the central lord to that of the local rulers”¹⁰.

Recruitment system: According to Quatrefages (1996: 144) one of the key problems of the army was the recruitment system. The traditional system was such that the criteria to select the captains of the troops were based on reasons of a “medieval nature” such as “the prestige of the chief, the geographic origin, the lineage”. As stated in the Code of the Seven Parts of the Law, rather than looking for individuals with “strong hands” (*fuertes de manos*) or “used to kill living things” (*usan matar las cosas vivas*), the knights and captains of the troops should be “from a good family” and nobles (*hombres de buen linaje*) (Law 2, Chapter II, Code of the Seven Parts of the Law). As a result, the leaders of the troops were not always the best men based on their military skills but individuals chosen based on other criteria such as reputation or lineage. In Bourdieu’s terms, social capital was critical (Bourdieu, 1984: 51).

Organization and management of the troops: There were problems with the organization of the troops, particularly regarding the provision of the armies and the unreliable system of payment to soldiers. This was partly due to the fact that the armies of the Catholic Kings were formed by different “groups”: the “*guardas reales*”, which were permanent troops, recruited and paid by the King; the “*caballería de vasallos*”, that it was also paid by the King and that it could be mobilized at any time thanks to a mechanism called “*acostamiento*” –a kind of salary or annual payment; the *Santa Hermandad* (Holy Brotherhood), which was a type of permanent military force paid by the communities for the protection of persons and property against the violence of the nobles¹¹; the “*contingentes señoriales*” which were troops of the nobles; and the regional and local militia (Martínez-Ruiz, 2001: 127). The armies in the war to conquer the Kingdom of Granada consisted of troops from these miscellaneous sources. Even though the “*royal hand controlled them as never before*” (Stewart, 1969: 282), they were relatively autonomous. Importantly, a number of inefficiencies, such as difficulties

¹⁰ Elias’ (2000/1939) description of the medieval power configuration, and specifically his comment about the relationship between the kings and the warriors, applies to Aragon and Castille: “*On the one hand, the kings were forced to delegate power over part of their territory to other individuals. The state of military, economic and transport arrangements at that time left them no choice. Society offered them no sources of money taxes sufficient for them to keep a paid army or paid official delegates in remote regions. To pay or reward them they could only allocate them land –in amounts large enough to ensure that they were actually stronger than all the other warriors or landowners in the area; On the other hand ... these territorial lords or local princes in effect own the land once controlled by the king. Except when threatened from outside, they no longer need the king. They withdraw themselves from his power. When they need the king as military leader, the movement is reversed and the game starts all over again, assuming the central lord is victorious in the war. Then, through the power and threat emanating from his sword, he regains actual control over the whole territory and can distribute it anew. This is one of the recurring processes in the development of Western society in the early Middle Ages and sometimes, in somewhat modified form, in later periods too*” (Elias, 2000/1939: 198-199).

¹¹ The *Hermandad* also provided financial support for cavalry captaincies and artillery units and “helped to give organizational shape to the emerging royal standing army” (Stewart, 1975: 34)

in keeping track of the expenditures and settling outstanding debts or fraud in the troops having people filling gaps in the ranks during the inspections were detected during the Granada war (Stewart, 1969: 283-284).

Monarchy's decision to implement reforms

The problems mentioned above had significant effects on the incipient organization of the State. The Kings' dependence on the nobility and the sharing of the loot with the troop significantly harmed the authority of the Crown. In addition, the inefficiencies in the management of the troops implied significant costs for the royal treasury. These problems pushed changes on the military apparatus. Fernando de Zafra, one of the royal secretaries of Ferdinand, identified the two main deficiencies of the military accounting at the time: the need for a central and special bureaucracy able to control and administer a special fund for war expenses and the need for more control of the payment to the army (Stewart, 1969: 283-284). The new military ordinances aimed at coping with these problems.

Another factor explains the changes in the military organization: the increasing pressure on the Spanish armies to play a more active role in the international context. The Catholic Kings were increasingly interested in outside territories and adopted an aggressive foreign policy. There is a general agreement, however, in that at that time the organization of the armies in the Kingdoms of Aragon and Castile was not adapted to the European scenario (Quatrefages, 1996). Since the Middle Age, the Mediterranean Sea was an important geo-politic objective for the Kingdom of Aragon and it made successful incursions in Sardinia (1323) and Naples (1443). In this context, it was crucial for the Kingdom of Aragon and for the new organization of the Spanish state, to ensure the control over the territory of Naples (Jiménez-Estrella, 2003-2004: 194). The interest of the Crown of Aragon suffered an indelible threat “[w]hen the French under Charles III invaded Italy in force in 1494, pursuing a claim to the throne of Naples, ... It was the beginning of a long era of Franco-Spanish rivalry in Italy” (Kamen, 2005: 7). Naples became the scenario of the fight between the Spanish and French armies. As mentioned before, we focus on the First (1494-1498) and Second (1499-1504) Italian Wars¹².

The problems with the army and the increasing pressure to play a more active role internationally explain why by 1494 the Catholic Kings adopted several measures aiming to transform the organization of the army and the relationship between the monarchy and the army. The following section introduces the military ordinances and describes the main content of military ordinances issued in 1494, 1496 and 1503.

The Military Ordinances

The military ordinances established the details of the military reforms. The changes in the administrative processes were critical for the reform. As highlighted by Corpas Rojo (2002: 28) “initially, the economic regulation ... were fully integrated in the military

¹² In May 25, 1495 an important contingent of Spanish troops formed by 600 men of the 2500 members of the permanent army created in 1493 (the guardas reales) departed from Cartagena to Messina. The battle of Seminara (June 28, 1495) was the first battle between the Spanish and French troops –the French defeated the Spaniards. The most important battles of the Second Italian War are the Battle of Cerignola (April 28, 1503) and the Battle of Garigliano (December 29, 1503).

rules; moreover, the oldest policies paid more attention to rules related to the administration of the army than to rules related to military aspects –perhaps this is because their drafters were, very likely, accountants of the *Contaduría Mayor de Cuentas*”. This was the case of the Accountant-in-Chief (*Contador Mayor*) Alonso de Quintanilla, who played a fundamental role in the development of the first permanent armies. In this respect, the role of the accountants (*contadores*) in the preparation of the regulation cannot be underestimated. Finally, as demonstrated by Quatrefages (1996: 110), the new regulation was articulated around the following three elements of the military: administration, cavalry and infantry.

The military ordinances aimed at systematizing the administrative processes of the militia as a first step towards the organization and internationalization of the army. These changes took place in a context of serious financial difficulties for the monarchy which made the good management and administration of resources even more critical. The reforms had three main objectives. First, the changes aimed at reducing the dependence on the nobles. This was achieved by creating in 1493 a permanent royal army, the *Guardas* (Royal Decree May 2, 1493; see Pazzis Pi Corrales, 2006: 772; Stewart, 1969). Even though it was not an excessive military apparatus, it was large enough to reduce the dependency on the nobles. While its structure followed that of the *Santa Hermandad* (Holy Brotherhood) the control that the monarchs could exercise over the new permanent army was significantly higher (Stewart, 1975: 35). Second, the reforms were aimed at reducing the costs of the military organization. We should take into consideration that at the beginning of the XVI century the military costs amounted around forty percent of the ordinary revenues of the Crown in peace periods (Ladero-Quesada, 2007: 38). Third, in an attempt to mitigate the shortage of naval power, Alonso Quintanilla implemented a small navy which somehow replicated in the naval field the *Santa Hermandad* (Holy Brotherhood). Stewart (1975: 36) concludes that “*In Aragon as in Castile, the 1490s saw the beginnings of a major military reorganization aimed at leaving the monarchs less dependent on the cities, freer to tax their resources as needed, and able to build a permanent, tax-supported army*”. In other words, the monarchs aimed at achieving the monopoly of the military and economic resources.

The Ordinance of 1494 (Ordenanza de 1494 o Instrucción de 1494): This ordinance regulated, among other areas, the functioning of the *Guardas* including the process of payment to the captains, the recruitment process and the information regarding the troop and the services to be recorded (Martínez Ruiz, 2008; Pazzis Pi Corrales, 2006: 772). As mentioned before, there was a significant incardination between the administrative reform and the military reform and accountants played a role in this process. Accountants, who were involved in different processes not only related to the payment of the troop but also in other military affairs such as the concession of leaves, acted like *mediators* between the army and the Crown.

*The Ordinances of 1496*¹³: The Ordinance of January 18, 1496 consolidated the trend towards the systematization of the administrative and control processes in the army. The Ordinance was comprised of 26 articles which refer to issues such as the recruitment of

¹³ In October 5, 1495 a new ordinance was enacted: “*Order that the King and the Queen our lords must have with the captains and their contingents of their guards*” and “*order that must be observed by the accountants in the captaincies of the soldiers*”. This ordinance could be considered as a transition from the Ordinance of 1494 to the one promulgated in 1496 (see ES.47161.AGS/1.1.37.2.1//CCA, CED, 2-2, 38, 1).

men, the number of soldiers and their distribution based on the geographical origin or the management of cash related to military expenditures. The Ordinance of 1496 focused almost exclusively on the cavalry, which was at that time the most important, and the only permanent, military body. A brief reference to infantry is found in Article 23. Specifically, this article states that the administrative processes described for the cavalry apply as well to the infantry.¹⁴ After a careful examination of the document we agree with Quatrefages (1996) in that: i) the disposition laid down the foundations of a global organization of the armies, their administrative processes, and their accountability; and ii) the accuracy in the description of the processes in the text made possible the survival of the rules over time.

In February 22, 1496 a new ordinance expanding the scope of the one passed on January 18 was enacted to the different bodies of the army was enacted (Corpas Rojo, 2002). This ordinance can be seen as a response to the changing roles of the cavalry and infantry in the military strategy of that period. In the Spanish case, these new developments in military strategy were tested in the Italian Wars. These rules helped to the control of the troops for the next two hundred years, a period in which the extra-peninsular development of the Spanish army was extraordinary.

The Ordinances of 1503: These ordinances, signed by Ferdinand in July 28, 1503, represented a decisive step in the process of military reform. They were based on the Ordinance of 1496 and besides the rules strictly related to military matters the document also included norms related to the accounting processes and the management of the army (Corpas Rojo, 2002: 41). Moreover, the text gave preeminence to the administrative problems. It has been argued that solving the administrative matters was a prerequisite to solve the military problems (Quatrefages, 1996: 180-182). The Ordinances cover very different areas related to the management of the army –from the administrative control, the presence of the unit and the military justice to issues related to the accommodation and utensils of the troop and the payment of soldiers, or the discipline. For the first time, the management system required in the Ordinances was uniform, complete and linked to the accounting system of “*cargo y data*” followed by the General Accounting Office. This system was universally applied to all the armies of the Catholic Kings –in both the Kingdoms of Castille and Aragon- even though in its preamble it is stated that it refers to the *Guardas Viejas de Castilla* (Old Guards of Castile).

As highlighted in its preamble, the rules attempted to alleviate some chronic problems of the armies, specifically: “... *lack of resources and disorder in the management of our armies*” (Ordinances 1503: Preamble). The text was based in the previous rules and it was the task of the “*contadores mayores*” (general accountants) led by Quintanilla to carefully examine the previous regulations with the aim to identify the unnecessary or contradictory statements, which should be removed. Using modern administrative terminology, these ordinances would be similar to the contemporaneous version of recast rules in a consolidated text. In short, and as stated by Quatrefages (1996: 230-231), the Ordinances of 1503 were “*the final step to the reconversion process started ten years ago*”. In the next section we examine to what extent the reforms impacted the internal dynamics within the army and the relationship between the army and the monarchy.

¹⁴ The text of the Ordinances has been transcribed by Quatrefages (1996: 357-361).

Meso-level analysis: Changing the dynamics within the army

The Ordinances were expected to have a profound impact on the internal dynamics of the army and on the relationship between the army and other groups –particularly, the relationship with the monarchy. The rules affected the composition of the expeditions, the rules for payment, the accountability of the officers, and the rules of discipline among other elements. It is worth noting the significant role played by the different accounting-related officers such as the accountants (*contadores*) and the inspectors (*veedores*).

The Ordinance of 1494 established the rules for the pay of captains and the information to be recorded regarding the troop and the services. Article number 12, for example, authorized the payers to settle the notes (*liquidar los títulos*) signed by the captains, the accountant and the *veedor* (inspector) of the captaincies. These provisions provide evidence of decision makers' concerns about contingencies –for example, the rules of delegation of powers to be followed in the event of a situation which could cause the interruption of the administrative process. These situations became relatively frequent from 1495 onwards –and in these cases, the control was transferred with some delay to the General Accounting Office. The accountant was involved in different decisions and administrative formalities related to economic and military affairs. In this regard, article number 7 stated that the leave of a soldier must be signed by the captain, his lieutenant, the accountant and the *veedor*. The General Accounting Office must be informed about the leave and the paycheck associated to any delay in returning from the leave should be subtracted from the soldier's pay.

According to the rules established in the Ordinance of 1496, the Spanish expeditionary body comprised an important team of people in charge of the administrative processes: a treasurer, an inspector (*veedor*), four *consejeros*, and four accountants. It was mandatory for the accountants and the *veedores* (inspectors) to live with the troops. The aim was to ensure the direct, physical control, of the administrative process under their duty of care responsibilities. It was also mandatory for the accountant to keep accounting records of fundamental administrative processes such as the enrollment process. These records should be done in a systematic manner and compiled in the "*libro de sueldo*" (book of pay). The "*libro de sueldo*" was not a book in the literal sense of the word but a set of sheets in which all the military recruitment contracts and the minutes of the roll calls were kept. The records should be signed by the captain general, the *veedor* and the accountant. The accountant used the individual data about the dates of the enrollment and the information recorded on the roll calls to pay the soldiers. The *veedor* (inspector) was required to keep separate books for the roll calls and for the payrolls, with the objective to compare his information with the one collected by the accountant and then, to meet the orders of payment. Finally, the payment of the contingents was done based on standard units of fifty and one hundred men rather than on an individual basis –with some exceptions (for more details, see Stewart, 1969). The pay list and payment were usually linked to the regular roll calls. The musters permitted to establish a tight control over who was and who was not present. In relation to this issue, Stewart (1969: 284) says that: "*Musters held at three-month intervals were witnessed by the contador, the veedor, the captain of the unit being inspected, the captain general of the army, and an inspector-general (visitador)*". The muster could be demanded by the *veedores* and accountants at their convenience.

The military chiefs had to fulfill this request; moreover, the *veedores* and *contadores* had the power to sanction the administrative chiefs who infringed this rule.

The procedure established in the Ordinance of 1496 was followed by the expeditionary administration of the General Captain Gonzalo Fernández de Córdoba, as the archival evidence demonstrate –specifically, the folder called “*Cuentas del Gran Capitán*” (AGS, CMC, 1ª Época, Legajo No. 147). The collection of documents includes accounting records such as payment notes. The *títulos de pago* (payment notes) were prepared by the accountants, approved by the corresponding military chiefs, and finally, endorsed by the *veedor*. For illustrative purposes, let’s consider the *título de pago* to Flores de Marquina, one of the Captains of the troops led by Gonzalo Fernández de Córdoba. Like all *títulos de pago*, it started as follows:

“Mosén Luis Peixo, treasurer and supplier of this army of the King and the Queen our Lords: give and pay to Flores de Marquina, captain of infantrymen and [of some seamen that came to Carrara [...], seamen of his captaincy included in this payroll, the maravedis which they deserve because of their salary since the first day of October of five hundred until the end of June of year five hundred and one that are nine months... as it is stated in the following...”. (AGS, CMC, 1ª Época, Legajo No. 147, Folio 479).

-----Insert Figure 1-----

All the relevant information from an administrative point of view, such as the name of the unit and the captain, the list of the beneficiaries according to their military specialisation, the authorization of the payment as well as the period of service the payment referred to, was included in the payment notes. The Payer must keep a receipt which will be considered as evidence of the payment not only before the beneficiary of the payment but also in case of an inspection of payments. The accounting cycle for the *títulos de pago* was closed once the final endorsement was given by the accountant and the captain general. If the signatures were not there –the signatures were double in the case of the accountant and the captain general- the paymaster (*pagador*) could not proceed with the payments (see Figure 2). In the example mentioned before, we identified the signatures of Gonzalo Fernández de Córdoba, the *veedor*, Pedro de Araoz, the four accountants (Gil Nieto, Alonso Guerrero, Alonso Pérez and Gómez de Acevedo) and the Payer, Luis Peixo.

-----Insert Figure 2-----

In short, the management of pays and the control of the troops were subject to a triple control mechanism which was simultaneously independent and intertwined: the military command ordered the pay; the accountant kept the records; the *veedor* supervised the process; and the paymaster made the payments.

The rules also established how to proceed in situations where it was not possible to follow the regular process: once the transaction was authorized, the different parties must sign; once this procedure was completed, the captain could give a supporting receipt with the total amount to be paid. If, for some extraordinary circumstances, some payments were not justified, the payer was accountable for these amounts to the Royal

Treasure. In case of loss of documents, the copies kept by the administration made possible to reconstruct the circuit of payments.

The Ordinances of 1503 compiled the previous rules. As far as the administrative control is regard, the first articles (e.g., articles 1 and 2) established the rules of management of the army at the top level (General Accounting Office, *Contaduría Mayor*). It was established that two pay accountants (*contadores del sueldo*), under the supervision of the accountants-in-chief (*contadores mayores*), should keep two books (one for men-at-arms (*hombres de armas*) and one for horsemen (*jinetes*)). The books should reflect the expenses by category, the dates of the movements of the troops (*desplazamientos*), and the changes in the number of soldiers. Specifically, the pay accountants should record the salaries, who received the money (i.e., the name of the captain), the date of the payroll, and the period of services related to those salaries. In addition, the pay accountants had to keep a book with drill sheets (*libro horadado*) for the payrolls, with the copies of the minutes of the roll calls sent by the captains, accountants and inspectors. Finally, another book should register the sums of the “*cargos*”, with the order of payments (*libranzas*) done, and the *data* with the mandates issued by the paymaster.

As far as the pay is concerned, the captain, the inspector and the accountant issued their opinion about the roll calls and signed the muster roll. It also included the opinion of three/four squires. The final aim of this process was to prepare the definite muster roll to be sent to the accountant-in-chief for the pay. The muster roll was prepared by the accountant and signed again for the captain of the unit, the inspector and the *captain general*. The *captain general*, the captains of each unit and the inspectors were authorized to keep an accounting system similar to that of the accountants. The payment was done individually –not based on units- and the captain, the inspector and the accountant must be present. The payment had to be done in cash and the paymasters could not get any benefit from the monetary resources they managed; moreover, the paymasters were responsible for the transportations of the funds received for the payment of the guards when such payments were done in Castile. Once they crossed the borders, the responsibility of the custody of these resources fall on the Royal Treasury.

The Ordinances of 1503 included some discipline rules. They are of interest because they capture some key characteristics of the internal dynamics of the army at that time. One example was the need to change the “tradition” of using the subordinates for private services (e.g., article 54). In this regard, it was prohibited that the military commands used the soldiers for private or domestic ends. The inspectors and the accountants should refuse to issue order of payments associated to this type of services. This change is particularly relevant because it reflects the tension between the medieval traditions and the administrative reforms. Typically, the *captain generals* of the army were members of the nobility operating under the medieval spirit; as a result, they understood that the members of the permanent army were in fact part of their own armed retinue that they could use for their private businesses. The new rules banned this kind of behavior. The rules also prohibited to retain the pays for speculative purposes. It was expressly prohibited that captains, *veedores* (inspectors), accountants and paymasters delayed the payments.

Besides changing the internal dynamics, the reforms were intended to change the way information flow between the army and the monarchy. The medieval indifference to

fiscal matters dominated the army at that time. The accountability framework designed in the Ordinances intended to change this attitude. Such framework was intimately bound up with the provisions inspired by Fernando de Zafra who suggested that, in addition to the specific accounts, it was necessary to keep records (a financial account) of all the expenditures associated to the war and the details of the outstanding debts. Thus, as a result of the Ordinances, the monarchy began to require detail accounts of the expeditions –particularly records of the money paid out to soldiers. This process helped to gradually remove the control from the captains –typical power structure in a medieval army- and pass it to a central authority. The list below refers to a series of documents related to the First Italian War (1494-1498). They provide evidence of the accountability process and how the military and the administrative interests worked hand in hand in the process of modernization of the army:

- [From October 1494 to January 1495]: List of the *maravedíes* required for the armada that Your Royal Highnesses send to Italy and the Indias, the first payment of which must be done now, and how to proceed on these matters. [*Relación de los maravedíes que son menester para la armada que Sus Altezas mandan hacer asy para Ytalia como para las Yndias, de esta primera paga que agora se ha de pagar e cómo se provee lo que para ello es menester*]. Source: AGS, CMC, 1ª época, leg. 1876.
- [*Armada* sent to Naples: one led by the Count of Trevento and another led by Gonzalo Fernández]: List of ships and people who are in the Armada of the King and Queen, Our Lords which has been sent to Naples. [*Relaçion de los nauios e gente que están en el armada del rey e de la reyna nuestros señores que han enviado a Napoles*]. Source: AGS, CMC, 1ª época, leg. 1876.
- [Expenses of the Armada and the Army sent in 1495, to the end of the year; it includes several entry records of the period 1496-1497.]. Last memorandum done on the amounts owed to the armada, cavalry and infantry in Sicily including all extraordinary expenditures until the end of December. [*Memorial postrimero que se hizo de lo que se debe al armada e la gente de cavallo e de pie que está en Seçilia con todos los gastos estraordinarios que alla se hacen fasta fin de diciembre de XCV*]. Source: AGS, CMC, 1ª época, leg. 1876.
- [Period 1495-1496] Account of Alonso Sánchez, lieutenant of the Treasurer-General in Valencia, of the *maravedíes* received in several *libranzas* sent by the kings. In exchange he must send “*cédulas de cambio*” to Naples, according to what is established in this book. [*de los maravedíes que ha recibido en varias libranzas enviadas por los reyes para que a su vez envíe cédulas de cambio de ellos a Nápoles, “según está antes de esto en este libro”*]. Source: AGS, CMC, 1ª época, leg. 1876.
- [October 1495?] The pawns who are with Gonzalo Fernández in Naples and to whom Alvaro de Torres paid the salary; according to the list sent by Alvaro de Torres are the following. [*Los peones que parece que ha pagado sueldo Alvaro de Torres de los que están con Gonzalo Fernández en Nápoles, según lo que se puede comprehender de la relación que enbio el dicho Alvaro de Torres son éstos*]. Source: AGS, CMC, 1ª época, leg. 1876.

This process, which could be considered as the origin of the military bureaucracy, was not free of tensions. Many commanders resented having to keep records and were against the new bureaucrats. The military reforms found resistance because, among other reasons, it was not clearly defined who the leaders in charge of the implementation of the new regulation were. At a more fundamental level Stewart (1969: 281) notes that:

“Two conceptions of government strove with each other –one essentially anonymous and rooted in a concern about finances. [The King] Ferdinand himself was always torn between the two positions. He sponsored the records and supported the bureaucracy as necessary to his immediate ends. But he apparently never recognized their full potential, and he reverted to traditional practices when it seemed useful. Yet almost as if by plan the very process of keeping records shaped the development of the royal army, and the anonymous bureaucracy pointed the way not only for the military commander, but for the monarch himself [added emphasis]”. (emphasis added).

The relationship between Ferdinand and the *captain general* Gonzalo Fernández de Córdoba during the first and second war of Italy (1494-1504) illustrates their conflicting conceptions of the link between the army and the monarchy and the resistance and tension created by the military reforms. The following section analyses this issue.

Micro-level analysis: King Ferdinand, The Catholic vs. Gonzalo Fernández de Córdoba, The Great Captain.

The focus of this section is on how those involved in a specific ceremony or event interact –“*the here-and-now experiences*”. In Elias’ view, the *habitus* must be considered in relation to specific experiences within specifically structured configurations of power. In our case, we attempt to examine the *habitus* of the King Ferdinand and of the general captain Gonzalo Fernández de Córdoba in their interactions during the wars of Naples. Both were interdependent but the distribution of power in this relationship was unbalanced.

King Ferdinand the Catholic: Documents published in the XV century point out two characteristics of Ferdinand: first, a concern with the use of economic resources and second, his “*proverbial parsimony*” (Stewart, 1969: 218). In Chapter XXI of the book *The Prince*, Machiavelli describes Ferdinand’s history as follows:

“Nothing makes a prince so much esteemed as great enterprises and setting a fine example. We have in our time Ferdinand of Aragon, the present King of Spain. He can almost be called a new prince, because he has risen, by fame and glory, from being an insignificant king to be the foremost king in Christendom; and if you will consider his deeds you will find them all great and some of them extraordinary. In the beginning of his reign he attacked Granada, and this enterprise was the foundation of his dominions. He did this quietly at first and without any fear of hindrance, for he held the minds of the barons of Castile occupied in thinking of the war and not anticipating any innovations; thus they did not perceive that by these means he was acquiring power and authority over them. He was able with the money of the Church and of the people to sustain his armies, and by that long war to lay the foundation for the military skill which

has since distinguished him. Further, always using religion as a plea, so as to undertake greater schemes, he devoted himself with a pious cruelty to driving out and clearing his kingdom of the Moors; nor could there be a more admirable example, nor one more rare. Under this same cloak he assailed Africa, he came down on Italy, he has finally attacked France; and thus his achievements and designs have always been great, and have kept the minds of his people in suspense and admiration and occupied with the issue of them. And his actions have arisen in such a way, one out of the other, that men have never been given time to work steadily against him”. (Machiavelli, 1505: 107-108)

Machiavelli also refers to Ferdinand’s carefully administration of resources:

“The present King of Spain would not have undertaken or conquered in so many enterprises if he had been reputed liberal. A prince, therefore, provided that he has not to rob his subjects, that he can defend himself, that he does not become poor and abject, that he is not forced to become rapacious, ought to hold of little account a reputation for being mean, for it is one of those vices which will enable him to govern” (Machiavelli, 1505: 75).

Ferdinand was always between the two positions: a medieval approach vs. a more modern approach. While on the one hand he was implementing measures such as the requirement to keep accounting records and establish a bureaucracy in charge of the military administration, on the other he relied on medieval practices when it was necessary (see Stewart, 1969).

Gonzalo Fernández de Córdoba: On November 29, 1494 the Catholic Kings appointed Gonzalo Fernández de Córdoba as chief of the expeditionary army to Italy (ES.47161.AGS/1.5.11.1//CCA, CED, 1, 201, 3°). He had an excellent reputation as a soldier and captain as a result of his successful participation in the war of Granada. The kings granted him the title of *captain general* of the kingdom of Sicily and other parts of Italy. He was also granted with authority on various matters such as the provision and management of human resources and military equipment or the power to discharge and substitute those soldiers who did not want to follow him (Instructions, November 7, 1500). Likewise, the accountants and paymasters of his troops should follow his instructions. At that time the concept of medieval war characterized by the fight between two cavalries on an open battlefield was substituted by the modern military position in which it was critical to put a city under siege. In this context, the technological progress experienced by the weaponry, the increasing importance of the infantry, the decreasing relevance of the cavalry and the doubts about the effectiveness of the system of fortification became critical. In this context, Gonzalo played the role of an innovator and the Italian wars were his “laboratory” (Jiménez Estrella, 2003-2004; Martínez-Ruíz, 2008).

Interdependencies: Interaction during the wars of Naples (1494-1505)

Gonzalo and his troops disembarked in Naples with the purpose of helping the local king, Ferrante II against the French army. As noted by Martínez-Ruíz (2008) the development of the hostilities between Gonzalo and his enemies happened in a medieval climate of sense of honor and loyalty towards the enemy. Gonzalo won several campaigns and expelled the French in the summer of 1496. These victories

earned him the title of “Great Captain”. He also earned the appreciation of the Pope. Those victories, however, did not mean the end of the war against France. Although in 1500 Ferdinand and the French king Louis XII signed the Treaty of Granada and agreed to divide the kingdom of Naples, the battles between the two armies continue (the second Italian war, 1499-1504). In March 1504, after the victories of Gonzalo’s troops at Cerignola (April 1503) and Garigliano (December 1503), France recognized the sovereignty of Ferdinand over Naples (Kamen, 1995).

One of the key concerns of the Kings was the volume of war expenditures. This is reflected in many of the letters exchanged in the early years of the second war of Italy. One example is the letter sent by King Ferdinand to Miguel Perez Damaçan, one of his Secretaries, on April 11, 1501 (see Appendix 1). In the letter the King complains about the Great Captain’s demand of additional resources and states that the money sent to the Great Captain should cover all the regular expenditures –such as food- and the extraordinary expenses. The King also points out that the Crown “*has expended and expends*” huge amount of resources in those territories.

During the conquest of Naples some problems emerged between the Great Captain and the monarchy. As suggested by Quatrefages (1996: 170-171) among others, the Great Captain behave as a kind of “king” or “emperor” instead of acting as a *general captain*, as illustrated by the fact that he used the royal seals next to his. For months he did not send any information to the Kings, who in several letters show him their unease with the situation in Naples. One example is what they wrote to him in this letter sent on May 20 1504:

“the worst thing is that in the kingdom that Our Lord miraculously gave us, where we are obligated to provide justice and good governance, there is no justice but murders, thefts, and the villages are treated badly; with no doubt, this is a very great offence to Us... we believe that the main reason for this is that there are too many bad-paid soldiers that you do not manage properly...”. (Letter from the Catholic Kings to the Great Captain, May 20, 1504)¹⁵.

It is worthy mentioning the change in Gonzalo’s behavior towards the bureaucratic demands established by the military ordinances. He made the full disclosure and accountability (rendered accounts) related to the first war of Naples. The accounts were approved by Alonso de Morales, the General Treasure of the Monarchy (Lafuente, 1873). The compliance with the rules was not always possible. Several documents provide evidence of his complaints about the administrative processes and their implications for the stability of the army and the motivation of the soldiers. This is illustrated in a letter sent from by the Great Captain to the Catholic Kings from Mesina on September 8, 1500 (see Appendix 2). The letter shows the attitude of the Great Captain towards the administrative system: first, he complains about the lack of knowledge and skills of all those involved in the processes; second, he highlights that because of the lack of knowledge, individuals make mistakes continuously. He argues

¹⁵ Text in Spanish: “*Y lo que mucho peor de todo es ver que el reino que Nuestro Señor tan milagrosamente nos ha querido dar, donde más obligados somos de le servir en la administración de la justicia y buen gobierno, haya ninguna justicia sino muertes y robos y malos tratamientos de pueblos; sin duda es para Nos causa de muy grande enojo... e porque creemos que la principal causa de este maltratamiento es ser la gente de guerra mucha y mal pagada y tenerla vos mal mandada...*”

that part of the problem is the excessive amount of details required. As a result, many procedures have to be done three or four times; thirdly, he complains about the negative attitude of the accountants towards the troops and its consequences; and finally, he is very unhappy with the amount of time he needs to make sure that all accountants and inspectors carry out their functions. Thus, he cannot focus on the key functions of his position as a *captain general*. Aware of the administrative duties and requirements, in several documents he demanded more administrative personnel to provide him bureaucratic assistance. All together, we cannot underestimate the difficulties of implementing the new requirements in those specific circumstances: an expedition in a battlefield, and in a foreign territory (Quatrefages, 1996).

The letters sent by the Catholic Kings to the Great Captain during this period deal mainly with issues related to the expectations about the Great Captain's behavior in terms of accountability and compliance. For example, in a letter sent from Toledo on July 13, 1502 the Kings show their annoyance caused by the lack of news about the army in Naples. They demand the Great Captain to write and send the letters using all the possible means (see Appendix 3). This request shows what the Kings expected from the Great Captain. In other words: they requested more information about the accounts and more accountability –they needed more information not only about the economic resources but also about the state of affairs in those territories. In this regard, it is worthy mentioning a letter sent by the Queen Isabella to the Great Captain on March 3, 1503 (AGS, CCA, CED, 6, 127, 1). In the letter, the Queen explicitly refers to the Great Captain's duties related to the accounts and other information about the economic resources invested in the campaign.

The lack of news was a recurrent problem in the campaign of Naples and it shaped the relationship between the monarchs and the Great Captain. Moreover, the absence of information had effects on the military strategy. In a letter sent by the Kings to Gonzalo on December 10, 1502 the monarchs warn the Great Captain that the lack of news called the plans for the landing of the support troops into question (see Appendix 4). The Great Captain was aware of the fact that he did not fulfill his accounting and accountability obligations. He wrote to the monarchs several letters apologizing for not writing them and asking them for mercy (e.g., Letter from the Great Captain to the Kings, 1501). Gonzalo was aware of the fact that the lack of accountability affected his relationship with the monarchs, as reflected in a letter sent on March 29, 1502. Specifically, he promises to fulfill his duties and do all what they are asking him to do. Moreover, he refers to the rumors about his problems in complying with what was required for someone on his position (see Appendix 5). From the letter we can see that he attempts to regain the confidence of the monarchs by being more accountable –or to be precise, promising to be more accountable.

Another recurrent issue, which could be seen as the root of the accounting and accountability problems, was the discrepancies between the Great Captain and the Crown about the booty and the rents of the conquered territories. For the main, this was caused by the extraordinary expenses this campaign generated to the Crown. For example, as highlighted by Stewart (1969: 288) in 1504 the Great Captain's armies spent twice as much as the revenues generated in the Kingdom of Naples (see also Quatrefages (1996) for some estimates of the Naples' armies expenditures).

In the end, the absence of information and the lack of accountability had also implications for the management of the troops and their will. There were discrepancies about the reasons behind the problems of the troops. While the Great Captain argued that the problems were related to the lack of resources and to the complexity of the administrative process –in the Great Captain’s view, the process was even unknown by the civil servants in charge of it- the Crown considered that the problems were due to the peevish attitude of the *capitan general* and to a bad management of the resources. Once the campaign of Naples finished, the Kings approved a Decree which stated that the rents of the Kingdom of Naples should be used to cover all the expenses of the army and the navy in that territory (Medina del Campo, March 2, 1504). This decision was reflected in a letter sent by the Monarchs to the Great Captain (see Appendix 6).

Although we could think that the lack of accountability was general among the Spanish officers overseas, the evidence suggests that this was not always the case. One example is the case of the general treasurer and quartermaster (*despensero mayor*) of the Great Captain. The Great Captain sent the monarchs money remittances and currencies periodically through the Ambassador Rojas (Letter from Francisco Sánchez to Francisco de Rojas, May 22, 1503). The *despensero* acknowledged the receipt of the remittances sent by the Ambassador, as illustrated in the letter of July 16, 1503, where we can see the amounts he received. This suggests that there were instances in the military organization of the Great Captain in which the relationship between the different individuals linked to the central authorities was fluid.

Summing up, while the accounts of the first campaign to Naples had been approved by Alonso de Morales, there were serious problems with the accounts of the second campaign. Specifically, the most controversial aspect was the related to the rents coming from the Kingdom of Naples. The monarchs took some decisions aiming to solve the problems of the management of the campaign of Naples –and particularly, the administration of justice in those territories: first, they appointed new officers whose function was the supervision *in situ* of the Great Captain; and second, due to the discrepancies in the use of resources, they asked for the restitution of properties and resources.

Surveillance over the Great Captain

The Queen Isabella died in Medina del Campo on November 26, 1504. Her death had consequences for both the King Ferdinand and the Great Captain. First, the King lost his monarchical status in Castille and her daughter Joanna became Queen regnant of Castille. Although Ferdinand assumed the title of administrator or governor of Castille (Prescott, 1872: 211), he no longer had sure control of Castilian revenues. Importantly, it was not possible to keep financing the armies in Italy with Castilian resources. In this context the pressure to control the war expenditures was even more intense serious than before. Second, the death of the Queen had also significant impact on the Great Captain. In spite of the setbacks related to the accountability and management of resources in Naples described above, Isabella was the most important support of the Great Captain in the court. The Great Captain lost a key resource as she always tried to protect him against the rumours and suspicions about the mismanagement of resources and his inability to provide justice in those territories. The relationship between the Great Captain and the Crown changed dramatically after the death of Isabella. He was personally loyal to Isabella on a “medieval sense”. The loyalty or the allegiance of the

Great Captain with the Crown became “clouded” when Joanna and her husband Philip I were proclaimed as rulers of Castille and the conflicts emerged between them and Ferdinand, who was the governor of Castille (Stewart, 1969). Ferdinand became much more suspicious about the Great Captain’s decisions and intentions (Quintana, 1852: 272-274). In this scenario, the accounting records became instrumental as the reporting of the military units was no longer dependent on personal loyalty to/of a captain but on a bureaucracy –“*a body of men devoted to these reports-* that continue to function in spite of the conflicts (Stewart, 1969: 288).

Right after the death of Isabella, Ferdinand took several actions against the Great Captain. First, he decided to set up surveillance over his activities by reinforcing the control mechanisms. This included the appointment of several officers whose function was to supervise the Great Captain’s accounts and decisions. This measure was implemented in two phases: first, the reinforcement of the authority of the ambassadors of Rome and Venice; second, the appointment of individuals in key positions of the military administration. While these civil servants had very good relationships with the monarch and with the central authorities, Gonzalo did not trust them. One of the changes in the top positions of Naples administration was the replacement of Luis Peixo, treasurer and *abastecedor general*. Three months after the Queen’s he was replaced by Juan Bautista Spineló, as explained in the letter of February 24, 1505 (see Appendix 7). The letter provides a justification (or an excuse?) for the decision: according to the letter it would be difficult for Luis Peixo to combine his position of treasurer with his duties related to the management of Castilnovo. For this reason, the King decided that Spineló takes the position of Peixo. Spineló, then, became the *conservador general* (general director) of the resources of the Kingdom of Naples. In short, the appointment of Spineló implied the replacement of an individual close to and trusted by the Great Captain by someone who was going to supervise the administrative activities of his superior even though formally he was under the authority of the Great Captain. Of course, this appointment aroused the Great Captain’s suspicion. At least on the surface, both the Great Captain and the King Ferdinand try to keep their relationship in a good shape. This is evident in the letter sent by the King to Gonzalo on April 24, 1505 (see Appendix 8). In the letter the King explains to Gonzalo the benefits of his decision to appoint Spineló. He also asks him for collaboration in the process of changing the way resources are managed in Naples. In addition, the monarch explains his decision to implement a new policy for the management of resources in Naples (see next section). His first measure in this regard is to take resources away from Great Captain as Viceroy of Naples –in the letter, the King requests him to give Spineló the County of Cariate.

Once it became clear that the appointment of Spineló did not have an impact on Gonzalo’s behavior, the King decided to reinforce the new policy by appointing a new general treasurer for Naples, Martín Torrellas.¹⁶ In the letter informing about the appointment, the King explicitly requests from the Great Captain to appoint Martín Torrellas as soon as possible and to help him in his new functions (see Appendix 9). The King also explains why he thinks Martín Torrellas is the right person to be appointed as a general treasurer. When Spineló and Torrellas started to perform their functions, the problems of Gonzalo grew. They were so important that the Great

¹⁶ Gabriel Sánchez and his son, Luis Sánchez, had the position of General Treasurer of Naples. Martín Torrellas was appointed as a temporary treasurer, with all the rights of the position while the family Sánchez was still in charge (Real Cédula of May, 21, 1505).

Captain decided to explain them to the King in a letter sent on November 28, 1505, few months after the appointments (see Appendix 10). The Great Captain complained about the monetary transactions done by Spinelò because in his opinion, he did not follow the rules. Importantly, Gonzalo was worried about the possibility that the transactions done by Spinelò and the records associated to them could be used against him as evidence of mismanagement of resources.

The ambassadors of Rome and Venice had their own supervision functions. They shared all the information with the King. The exchange of information further deteriorated the relationship between the King and the Great Captain. One example is what is implied in a letter sent by Francisco de Rojas, the ambassador in Rome, on March 20, 1505 (see Appendix 11). The letter shows the discrepancies between Gonzalo and the Rojas about the appointment of individuals to different positions in the Church: while Gonzalo wanted to appoint individuals who “*served him very well*”, Rojas referred to the instructions given by the King. Similarly, the ambassador in Venice sent a letter to the King few months after the appointment of Spinelò. In the letter he strongly criticized the actions and the behavior of the Great Captain.

Restitution of resources and properties

As a result of the problems described above, the King prepared different measures aiming to have the Great Captain giving back the resources of the Kingdom of Naples. The Royal Order requesting the Great Captain the return of the County of Cariate to Spinelò mentioned above was not an isolate decision but part of a strategy. On February 21, 1505, the Catholic King wrote to Gonzalo requesting the restitution of his castles to Manfredino de Bugues. The tone of the letter is harsh and severe (see Appendix 12). The King states that if Gonzalo did not fulfill his obligations in this regard, there would be a monetary fine of 10,000 *ducados*. The letter contains some critical comments about the behavior and attitude of the Great Captain; for example, the King blames him for the mismanagement of resources which he does not possess; it also envisages the possibility of disobedience. But what is most important: disobedience will damage significantly the reputation of the Great Captain which would be a more severe penalty given the mentality of the aristocracy at the beginning of the XVI century. Thus, the King does not hide the fact that such an attitude would be very negative for the Great Captain and it will have consequences.

A letter sent from Segovia on June 22, 1505 by the King to the Great Captain provides additional evidence of the tense relationship between both men. In the letter (see Appendix 13) the King demands the restitution to the Royal Crown of some of his rights and resources. As in the letter of February 21, 1505, Spinelò played a central role as the key person who is in charge of receiving the properties and resources on behalf of the King. Another example is the request of restituting the fortress Rocca Guillerma that the King demands in a letter sent on July 30, 1505 (see Appendix 14). In line with his policy of giving properties and land to the “good” officers, Gonzalo had given the use of that fortress to Miguel Aflito. In the letter the King makes strong allegations against the Great Captain such as accusing him of taking the fortress out of the scope of the Royal Crown. This is precisely why he requests him to retribute the property “*without delay and irrevocably*” (Letter from King Ferdinand to the Great Captain, July 30, 1505).

The King's Visit to Naples

The King Ferdinand requested Gonzalo to come back to Spain and he did not attend such demand. As a result, in a letter signed in Valladolid on April 24, 1506 Ferdinand requests the ambassador in Rome Francisco de Rojas information about the situation in Naples (see Appendix 15). The letter refers to the fact that the Great Captain did not fulfill the royal command of coming back to the Peninsula. The King wants to know the reasons behind Gonzalo's decision to ignore his request: whether it was because of negligence or whether there were good reasons to justify such a behavior. The King trusted the ambassador to discuss these matters of a very delicate nature.

The context in which the King approaches the ambassador and the consequences of this relationship go beyond the scope of this research. To simplify, and following Rojas (2004: 905), it is worthy to note that in 1506 the priority of the King was to solve all the contingencies related to the Kingdom of Naples. This implied that the hegemony and dominance of those territories must be transferred from the Castilians to the Aragon people. In this regard, the Great Captain, for the reasons described above, was an obstacle. The second marriage of Gonzalo with María de Manrique, the daughter of the Duke of Nájera, who was considered an "enemy of Ferdinand", deepened rifts between the King and Gonzalo (Rojas, 2004: 907). Thus, this helped to distancing them further.

The visit of Ferdinand to Naples had as a secondary effect the definite return of the Great Captain to the Peninsula territory in August 1507. Although Gonzalo received rewards and titles, he "was relegated to the background" (Purcell, 1962: 212) and he never participated again on matters of state.

GENERAL DISCUSSION

In this research we examined the reform of the army in Spain during the period 1490-1510. The aim of the military reform was to take the first steps towards the modernization of the army. The medieval army was too dependent on the nobles and very expensive. To cope with these problems, the monarchs adopted several measures, including certain accounting and accountability requirements. The new model became instrumental for the success of the Kingdoms of Castile and Aragon in becoming an empire with territories overseas (e.g., South America and Filipinas) and in Europe (e.g., Italy). Importantly, these changes also shaped certain aspects of a society in transition to a modern age.

The time-space intersection (Kingdoms of Castile and Aragon, 1490-1510) provides an ideal laboratory to examine the role of accounting in the transition from a society characterized by medieval patterns to the first signs of a modern society. As stated by Elias, "*periods of transition, give a particular opportunity for reflection: the older standards have been called into question but solid new ones are not yet available*" (Elias, 2000/1939: 440). To examine the role of accounting in this process we rely on the contributions of Bourdieu and Elias. One of the advantages of using the frameworks of Elias and Bourdieu is that they help us to simultaneously analyse both micro and macro levels. Specifically, we examined the social structure (macro-level), the power relations between groups (meso-level) and the individual behavior (micro-level) (Paulle *et al.*, 2011: 149).

We first examined the social structure. Rather than assuming the state as an object of the study, we focus on two set of actors: the monarchy, who played the dominant role, and the army(ies) –or better, all those individuals directly related to the army- who were the dominated (Bourdieu, 1990). The reason why we refer to the monarchy instead of explicitly talking about “the state” is that we assume that the state-building process is taking place precisely in this period. Bourdieu *et al.* (1994: 4) define of state as the culmination of a process of concentration of capital of physical force or instruments of coercion, economic capital, informational capital and symbolic capital. In the process of state creation, both Bourdieu and Elias emphasize the interdependence of the two sources of power: economic resources and military force. This is, we argue, what the monarchs are attempting to achieve. As described by Elias (1939/2000: 268): “*The society that we call the modern age is characterized, above all in the West, by a certain level of monopolization. Free use of military weapons is denied to the individual and reserved to a central authority of whatever kind and likewise the taxation of the property or income of individuals is concentrated in the hands of a central social authority... Neither has in any sense precedence over the other; they are two sides of the same monopoly. If one disappears the other automatically follows, though the monopoly rule may sometimes be shaken more strongly on one side than on the other*”.

The relationships and dynamics between the monarchy and the army, or what Elias calls interdependencies, changed as the monarchs gradually achieved the monopoly over economic resources and over the physical violence. The army played a key role in this process as war was by far the most costly and frequent activity of the premodern state (Kiser and Cai, 2003). The monarchs were in an advantage position in the social field as a result of previous successful efforts to appropriate different sources of capital – economic capital such as land but also social and symbolic capital like reputation and prestige. Moreover, they directly controlled certain instruments of monopoly such as hereditary possession (Elias, 2000/1939). The group of the dominated was heterogeneous in terms of distribution of capital –particularly at the beginning of the period (for example, the armies that participated in the war of Granada). Some of them were members of the nobility with significant social capital; others, however, had no capital. Given the autonomous nature of the armies, they did not even have the social capital derived from the membership to the army. Due to the power that the monarchy exerted over the army, the later became less autonomous and more homogeneous over time. This made even easier the control of the group which became more dependent on the opportunities distributed by the monopoly rulers, the monarchs.

The monarchs identified several problems within the organization of the fragmented army that negatively affected their position in the field. Their dependence on the nobility in the recruitment of the troops, the rewards given to the nobles for their victories, and the sharing of the looty with the troop significantly harmed the authority of the Crown and implied important economic costs. The formation of a permanent army, the establishment of new rules for the organization and management of the troops, and importantly, the adoption of several accountability and accounting measures to control the expenditures as well as the behaviour of individuals were critical to achieve the monopoly over the physical force while at the same time trying to keep under control the economic resources. It is interesting to note that the control of financial resources and the monopoly of military force were “*two sides of the monopoly rule*” (Elias, 1939/2000: 268).

The Military Ordinances of 1494, 1496 and 1503 established the rules of the new army. The changes in the administrative processes were critical for the reform. Specifically, there were new requirements related to the organization and management of the troops – for example, the ordinances described with detailed the procedures to determine the pay of each unit of the troop- as well as accountability requirements. These new rules had a profound impact on the internal dynamics of the army and on the relationship between the army and the monarchy. They had an impact on the composition of the expedition, the rules for payment, the accountability of the officers, and the rules of discipline. Accountants and inspectors played a very significant role in the process –from establishing the rules to the implementation of the new requirements. The development of this bureaucratic methods and techniques helped to centralize the power in the hands of the monarch. Our analyses showed, like in Jones (2010), how the mechanisms associated to the functioning of the army implied the transition for a personal/individual centered-power of the army to a more impersonal administrative power. Overall, these changes show the change in emphasis of the central authority: from the old rules of a medieval society based on ideas such as loyalty and honor to a more modern approach where concepts such as control of economic resources and over individuals' behavior and accountability were gradually incorporated in society in general and in the army in particular.

As noted by Bourdieu *et al.*, (1994), the concentration of military power and of financial resources necessary to maintain it also requires the concentration of symbolic capital or legitimacy. One of the risks of adopting these measures was that they may impose significant costs for the authority and positioning of the monarchy and damage its legitimacy. This is precisely what is behind the tension and conflict between the monarch and Gonzalo Fernández de Córdoba. Gonzalo Fernández de Córdoba played an important role in the war to recover the Kingdom of Granada. His success granted him with prestige and reputation –in other words, social capital- and this determined his position in the social field. Moreover, given the structure of the society and Gonzalo's position in society, his skills as a warrior and a captain became an important element of social power (Elias, 2000/1939).

Habitus is the logic or code for the social behavior of a field (Macintosh, 2009) and society is impressed on the individual through the habitus (Hanks, 2005: 69). Habitus is also the product of history and produces individual and collective practices, and hence history (Bourdieu, 1977: 82). The analysis of the interaction between the monarch and Gonzalo through the different letters sent to each other and the evidence from the letters each exchanged with other actors helps us to understand the habitus, the social behavior within the field. The main activity of the Great Captain –the conquer of the Kingdom of Naples- was characterized by a significant personal effort on the organization and motivation of the troops and on the adoption of different innovative military and war techniques. As a military leader he did comply with all what was expected from him within the framework of a medieval army. His interests were perfectly aligned with those of the monarchs and the goal of his enterprise was clear: to conquer the territories.

He, however, was not diligent in responding to the accountability requirements. The evidence shows that he did not comply with the new rules requiring information about the use of the resources and that he did not do what the monarch required him to do. This cause tension between the two individuals, in a situation where it is clearly define who the dominant is and who the dominated is. We need to take into account several

factors. First, the conflict happened during a period of transition from the old rules of the army to the new rules. In this situation, people –in this case Gonzalo– “*become more uncertain in their conduct*” and “*the social situation itself makes “conduct” an acute problem*” (Elias, 2000/1939: 440). Second, the legitimacy or symbolic power of Ferdinand was at stake after the death of Isabella and Juana succeeded her as the Queen of Castile. Gonzalo had always been personally loyal to their feudal sovereign but this support was not so clear once Juana succeeded Isabella and the conflict between Juana’s husband, Philip I and Ferdinand started (Stewart, 1969: 288).

Ferdinand has no doubts about the performance of Gonzalo’s actions as far as the military is concerned. The results are visible as he finally conquered the territories of Naples. However, Ferdinand finds unacceptable his lack of diligence in relation to the new financial and administrative procedures. Interestingly, Gonzalo fulfills his duties of keeping the accounts during the first war of Naples. The accounts were approved by Alonso de Morales, general treasurer of the monarchs in 1499. The problems appeared in the second war and they were mainly related to the distribution of the looty and the rents of the conquered territories among his soldiers. He behaved as a Proconsul rather than as a captain general of a modern army and this shows in his policies regarding rewards and incentives to his soldiers. It is not that he was accused of misappropriation of resources: the rents and the territories he controlled were distributed among the members of his army.

This evidence shows that he behaved as a “medieval” commander. This was his habitus and even if habitus can change (Everett, 2002), it does not change simply by changing the rules. First, he was a member of the nobility and close to the monarchy. In the social field, he occupies a privilege place compared to other individuals belonging to his group. Rather than economic capital, his sources of power are his honor and reputation. It is precisely because of how relevant social capital was for him is that he did not intent to increase his economic capital during the Italian wars: his reputation would be severely damaged if there was any evidence of misappropriation of resources. However, the allocation of these resources among the troops is a clear indicator of the medieval mentality he had about the functioning of the army. The habitus also refers to the behavior of the group –Gonzalo’s decisions had an impact on his soldiers. There was homogeneity of habitus that caused these practices and works to be taken for granted. From this perspective, accountability was not necessary: it was just a matter of honor.

Many of the elements of the ideology described above were shared by Ferdinand. There were, however, other attributes shaping his behavior. Importantly, as the originator and promoter of changes in the army, Ferdinand’s ideas and habits about the relationship between the monarchy and people of the army were changing towards a more bureaucratic approach to the organization. Gonzalo’s reaction to the new measures led Ferdinand to take some corrective actions. For example, in order to deal with the problems related to the management of resources resulting from the looty and the rents, Ferdinand appointed several supervisors. These individuals were located between himself and the Great Captain in charge of supervising Gonzalo’s decisions and activities. This is the case of individuals such as Spino or the ambassadors of Rome and Venice. This measure could be interpreted as a form of symbolic violence. The autonomy and independence of a commander was called into question. This explains the Great Captain’s reaction of obviating Ferdinand’s requests. Ferdinand himself had to take radical decisions during his visit to Italy in 1506: Gonzalo returned definitely to the

Peninsula in 1507 and retired from military life. Very likely, Ferdinand's decision was also affected by human affects and passions. As Elias said, "*But any investigation that considers only people's consciousness, their "reason" or "ideas", while disregarding the structure of drives, the direction and form of human affects and passions, can from the outset be of only limited value*" (Elias, 1939/[2000]: 408). In the end, in the struggle for power against the King, Gonzalo lost his social capital.

Very likely commanders like Gonzalo and even Ferdinand himself, never really comprehended the transformation that was taking place in the army, in the state and in society at that time and the role that accounting was playing in the process (Stewart, 1969). Like Neu (2006) we show that the introduction of accounting practices facilitated changed capitals and practices. In our setting, the introduction of requirements of keeping accounts as well as the requirements for accountability were central in the process of managing the army. Importantly, they became critical for the government of distant locations –expeditions overseas such as the troops of the Great Captain in Italy. As suggested by previous studies, accounting records and other accounting techniques facilitated the coordination of action in distant places, regulated these actions by introducing new practices, and encouraged self-disciplining activities (Neu, 2006; Miller and Rose, 1990: 9; Hoskin and Macve, 1986: 129; Hoskin and Macve, 1988: 41).

REFERENCIAS

- Bourdieu, P. (1977). *Outline of a Theory of Practice*. Cambridge University Press: Cambridge.
- Bourdieu, P. (1986). The forms of capital. In J.E. Richardson (ed.), *Handbook of Theory of Research for the Sociology of Education*, pp: 241-258. Translated by Richard Nice. Greenwood Press.
- Bourdieu, P. (1987). "What makes a social class? On the theoretical and practice existence of groups", *Berkeley Journal of Sociology*, Vol. 32: 1-18.
- Bourdieu, P. (1990). *The logic of Practice* (R. Nice, Trans.) Cambridge: Polity.
- Bourdieu, P. (1998). *Practical Reason. On the Theory of Action*. Stanford University Press, Stanford: California.
- Bourdieu, P. and Wacquant, L. (2008). *Una invitación a la sociología reflexiva*. Siglo XXI Editores: Buenos Aires, Argentina.
- Bourdieu, P. and Wacquant, L. (1992). *Una invitación a la sociología reflexiva*. Siglo XXI Editores: Buenos Aires, Argentina.
- Bourdieu, P.; Wacquant, L.J.D. and Farage, S., (1994). "Rethinking the state: Genesis and structure of the bureaucratic field", *Sociological Theory*, Vol. 12(1): 1-18.
- Calhoun, C. (forthcoming). "For the Social History of the Present: Bourdieu as Historical Sociologist", In *Bourdieu and Historical Analysis*, Ed. P. S. Gorski (January 2013). Duke University Press: Durham, N.C.
- Carmona, S. (2004). Accounting history research and its diffusion in an international context, *Accounting History*, 9 (3), 7-23.
- Carmona, S. and Donoso, R., (2004), Cost Accounting in Early Regulated Markets. *Journal of Accounting and Public Policy*. Vol. 23. Number 2: 129-157.
- Carmona, S. y Zan, L. (2002). "Mapping variety in the history of accounting and management practices", *European Accounting Review*, Vol. 11(2): 291-304.
- Chwastiak, M. (1999). "Accounting and the Cold War: the Transformation of Waste into Riches", *Critical Perspectives on Accounting*, Vol. 10(6): 747-771.
- Chwastiak, M. (2001). "Taming the Untamable: Planning, Programming and Budgeting and the Normalization of War", *Accounting, Organizations and Society*, Vol. 26: 501-519.
- Chwastiak, M. (2006). "Rationality, Performance Measures and Representations of Reality: Planning, Programming and Budgeting and the Vietnam War", *Critical Perspectives on Accounting*, Vol. 17(1): 29-55.
- Colquhoun, P. (2009) "The State", in *The Routledge Companion to Accounting History*. Edited by J.R. Edwards and S.P. Walker, pp: 543-560. Routledge: New York
- Cooper, D.J. and Robson, K. (2006). "Accounting, professions and regulation: locating the sites of professionalization", *Accounting, Organizations, and Society*, Vol. 31(4/5): 415-444.
- Corpas Rojo, F. J. (2002). *La Evolución de los Sistemas de Información Económica en el Ejército Español*. Tesis Doctoral, Sevilla 2002. Ministerio de Defensa – Universidad Hispalense de Sevilla.
- Corpas Rojo, F. J. (2007). "La Organización Económica del Ejército en el S. XVI". *Revista de Historia Militar* Año LI, Número extraordinario "La Guerra y su Financiación (Baja Edad Media y Edad Moderna)". Pp: 39-66. Instituto de Historia y Cultura Militar, Ministerio de Defensa.

- De Long, J.B. and Shleifer, A. (1993). "Princes and Merchants: European city growth before the industrial revolution", *Journal of Law and Economics*, Vol. XXXVI: 671-701.
- Dobbin, F. (2008). "The Poverty of Organizational Theory: Comment on: "Bourdieu and Organizational Analysis", *Theory and Society*, Vol. 37(1): 53-63.
- Edwards, J.R. (2011). "Professionalising British central government bureaucracy c. 1850: The accounting dimension", *Journal of Accounting and Public Policy*, Vol. 30: 217-235.
- Elias, N. (1939/2000). *The Civilizing Process*, Blackwell Publishing: Oxford
- Elias, N., and Scotson, J. L. (1994)[1965]. *The Established and the Outsiders*. London: Cass.
- Emirbayer, M. and Johnson, V. (2008). "Bourdieu and Organizational Analysis", *Theory and Society*, Vol. 37(1): 1-44.
- Everett, J. (2002). "Organizational Research and the praxeology of Pierre Bourdieu", *Organizational Research Methods*, Vol. 5(1): 56-80.
- Everett, J.; Neu, D. and Shiraz Rahaman, A. (2007). "Accounting and the global fight against corruption", *Accounting, Organizations and Society*, Vol. 32: 513-542.
- Fernández-Revuelta, L., Gómez, D. and Robson, K. (2002). "Fuerzas Motrices del Valle de Lecrin, 1936-9: Accounting Reports an Ideological Struggles in Time of Civil War", *Accounting, Business and Financial History*, Vol. 12(2): 347-366.
- Fleishman, R.K. and Tyson, T. (2000). "Parallels between US and UK cost accountancy in the World War I era", *Accounting, Business and Financial History*, Vol. 10(2): 191-212.
- Free, C. and Macintosh, N.B. (2009). "Bourdieu's Logic of Practice Theory: Possibilities for Research on Management Accounting and Control", Queen's University School of Business Kingston, Ontario, Canada Research Paper No. 02-09.
- Funnell, W.N. (1990). "Pathological responses to accounting controls: the British Commissariat in the Crimea 1854-1856", *Critical Perspectives on Accounting*, Vol. 1(4): 319-335.
- Funnell, W. (1997). "Military Influences on Public Sector Accounting and Auditing 1830-1880", *Accounting History*, Vol. 2(2): 9-31.
- Funnell, W. (2005). "Accounting on the Frontline: Military Efficiency and the South African War", *Accounting and Business Research*, Vol. 35(4): 307-326.
- Funnell, W. (2006). "National Efficiency, Military Accounting and the Business of War", *Critical Perspectives of Accounting*, Vol. 17(6): 719-751.
- Funnell, W.N. (2007). "The reason why: the English constitution and the latent promise of liberty in the history of accounting", *Accounting, Business & Financial History*, Vol. 17(2): 265-283.
- Funnell, W. (2009). "Military", in *The Routledge Companion to Accounting History*. Edited by J.R. Edwards and S.P. Walker, pp: 561-578. Routledge: New York
- Giddens, A. (1985). *The Nation-State and Violence*, University of California Press: California.
- Golsorkhi, D.; Leca, B.; Lounsbury, M. and Ramirez, C. (2009). "Analysing, Accounting for and Unmasking Domination: On Our Role as Scholars of Practice, Practitioners of Social Science and Public Intellectuals", *Organization*, Vol. 16: 779-797.
- Guerra Manzo, E. (2010). "Las teorías sociológicas de Pierre Bourdieu y Norbert Elias: los conceptos de campo social y habitus", *Estudios Sociológicos*, Vol. XXVIII(83): 383-409.

- Hanks, W.F. (2005). "Pierre Bourdieu and the Practices of Language", *Annual Review of Anthropology*, Vol. 34: 67-83.
- Hoskin, K. and Macve, R. (1988). "The Genesis of Accountability: The West Point Connections", *Accounting, Organizations and Society*, Vol. 13(1): 37-73.
- Hoskin, K. and Macve, R. (1994). "Reappraising the Genesis of Managerialism: A Re-examination of the Role of Accounting at the Springfield Armory, 1815-1914", *Accounting, Auditing and Accountability Journal*, Vol. 7(2): 4-29.
- Jimenez-Estrella, A. (2003-2004). "Don Gonzalo de Córdoba: el Genio Militar y el Nuevo Arte de la Guerra al Servicio de los Reyes Católicos", *Chronica Nova*, Vol.(30): 191-211.
- Jones, M. (2010). "Sources of power and infrastructural conditions in medieval governmental accounting", *Accounting, Organizations and Society*, Vol. 35(1): 81-94.
- Kamen, H. (1995). *Una Sociedad Conflictiva: España, 1469-1714*. Alianza Editorial: Madrid.
- Kamen, H. (2005). *Spain, 1469-1714: a society of conflict*. 3rd edition. Pearson Education Limited: Great Britain. UK.
- Kellenbenz, H. (1967). "The Impact of Growth on Government: The Example of Spain", *The Journal of Economic History*, Vol. 27(3): 340-362.
- Kilminster, R. (2007) *Norbert Elias. Post-philosophical Sociology*. Routledge: New York.
- Kiser, E. and Cai, Y. (2003). "War and Bureaucratization in Qin China: Exploring an Anomalous Case", *American Sociological Review*, Vol. 68(4): 511-539.
- Ladero Quesada, M. A. (2007). "La Financiación de la Guerra por la Monarquía Castellana 1252-1515", *Revista de Historia Militar* Año LI, Número extraordinario "La Guerra y su Financiación (Baja Edad Media y Edad Moderna)". Pp: 13-38. Instituto de Historia y Cultura Militar, Ministerio de Defensa.
- Lafuente, M. (1853), *Historia General de España*, Vol. IV.
- McJoynt, A.D. (1997). "An appreciation of the war for Granada (1481-1492). A critical link to Western military history", 32nd International Congress on Medieval Studies, May 8-11, 1997. <http://xenophongroup.com/santiago/apprec.htm>
- Machiavelli, N. (1505). *The Prince*. Written c. 1505, published 1515. Translated by W.K. Marriott. The Original Version of this Text was Rendered into HTML by Jon Roland of the Constitution Society. <http://www.constitution.org/mac/prince.pdf>
- Malsch, B.G.Y. and Grazzini, F. (2011). "Investigating interdisciplinary translations. The influence of Pierre Bourdieu on accounting literature", *Accounting, Auditing and Accountability Journal*, Vol. 24(2): 194-228.
- Martínez Ruíz, E. (2008), *Los Soldados del Rey: Los Ejércitos de la Monarquía Hispánica 1480-1700* (Actas Editorial: Madrid)
- Martínez Ruíz, E. (2001), *El Ejército de los Austrias*, Publicaciones de la Real Sociedad Económica de Amigos del País: Valencia.
- Miller, P. (1990). "On the interrelations between accounting and the state", *Accounting, Organizations and Society*, Vol. 15(4): 315-338.
- Neu, D. (2006). "Accounting for public space", *Accounting, Organizations and Society*, Vol. 31: 391-414.
- Neu, D.; Silva, L. and Ocampo, E. (2008). "Diffusing financial practices in Latin American higher education: Understanding the intersection between global influence and the local context", *Accounting, Auditing, and Accountability Journal*, Vol. 21(1): 49-77.

- Neu, D. and Ocampo, E. (2007). "Doing missionary work: The World Bank and the diffusion of financial practices", *Critical Perspectives on Accounting*, Vol 18: 363-389.
- Neu, D. and Heincke, M. (2004). "The subaltern speaks: financial relations and the limits of governmentality", *Critical Perspectives on Accounting*, Vol 15: 179-206.
- O'Callaghan, J.E. (1975). *A history of medieval Spain*, Cornell University Press: New York.
- Oakes, L.S., Townley, B. and Cooper, D.J. (1998). "Business Planning as Pedagogy: Language and Control in a Changing Institutional Field", *Administrative Science Quarterly*, Vol. 43: 257-292
- Pazzis Pi Corrales, M. (2006). "Las guardas de Castilla: Algunos aspectos orgánicos", en *Guerra y Sociedad en la Monarquía Hispánica. Política, Estrategia y Cultura en la época Moderna*, Vol. 1. Editado por E. García-Hernan y D. Maffi. Pp: 767-786. CSIC: Madrid.
- Paulle, B.; Heerikhuizen, Bart van, and Emirbayer, M. (2011). "Elias and Bourdieu", in *The Legacy of Pierre Bourdieu. Critical Essays*. Pp: 145-172. Edited by S. Susan and B. S. Turner. Anthem Press: London.
- Power, J.F. (1971). "Townsmen and Soldiers: The Interaction of Urban and Military Organization in the Militias of Mediaeval Castile", *Speculum*, Vol. 46, No. 4: 641-655.
- Prescott, W. H. (1883). *History of the Reign of Ferdinand and Isabella The Catholic*, Vol. II. J.B. Lippincott & Co: Philadelphia.
- Prescott, W. H. (1872). *History of the Reign of Ferdinand and Isabella The Catholic*, Vol. III. J.B. Lippincott & Co: Philadelphia.
- Purcell, M. (1962). *The great captain: Gonzalo Fernández de Córdoba*, Doubleday: New York.
- Quatrefages, R. (1995). "Génesis de la España Militar Moderna", *MILITARIA, Revista de Cultura Militar*, número 7, Servicio de Publicaciones UCM: Madrid.
- Quatrefages, R. (1996). *La Revolución Militar. El Crisol Español*. Ministerio de Defensa: Madrid
- Quintana, M. J. (1852). *Vida de Gonzalo Fernández de Córdoba llamado el Gran Capitán*. En *Obras Completas de Manuel José Quintana*. Biblioteca de Grandes Autores Españoles. Tomo Decimonono. Pp: 251-279. Imprenta y Estereotipia de M. Rivadeneira: Madrid.
- Ramirez, C. (2001). "Understanding social closure in its cultural context: accounting practitioners in France (1920-1939)", *Accounting, Organizations, and Society*, Vol. 27(4/5): 391-418.
- Rodríguez Villa, A. (1900), *Crónicas del Gran Capitán* (Biblioteca de Autores Españoles: Madrid).
- Rodríguez-Villa, A. (1908). *Crónicas del Gran Capitán*. Librería Editorial Bailly/Bailliére e Hijos: Madrid.
- Rodríguez-Villa, A. (1910). "Las Cuentas del Gran Capitán", *Boletín de la Real Academia de la Historia*, Tomo LVI: 281-286.
- Rose-Ackerman (1978). *Corruption: A Study in Political Economy*. Academic Press: Madrid.
- Sargiacomo, M. (2008). "Accounting and the "Art of Government": Margaret of Austria in Abruzzo (1539-86)", *European Accounting Review*, Vol. 17(4): 667-695.
- Sterne, J. (2003), "Bourdieu, Technique and Technology", *Cultural Studies*, 17(3/4): 367-389.

- Stewart, P. (1969). "The Soldier, the Bureaucrat, and Fiscal Records in the Army of Ferdinand and Isabella", *The Hispanic American Historical Review*, Vol. 49, No. 2: 281-292.
- Stewart, P. (1975). "The Santa Hermandad and the First Italian Campaign of Gonzalo de Córdoba, 1495-1498", *Renaissance Quarterly*, Vol. 28(1): 29-37.
- Tilly, C. (1990). *Coercion, Capital and European States, 990-1990*. London, England: Blackwell.
- Tyson, T. (1990). "Accounting for Labor in the Early 19th Century: the U.S. Arms Making Experience", *Accounting Historians Journal*, Vol. 17(1): 47-59.
- Vallecillo, A. (1833). *Legislación Militar de España Antigua y Moderna, Tomo I*. Díaz y Compañía: Madrid.
- Walker, S. P. (2004). "Expense, social and moral control. Accounting and the administration of the old poor law in England and Wales", *Journal of Accounting and Public Policy*, Vol. 23(2): 85-127.
- Xu, Y. and Xu, X. (2008). "Social actors, cultural capital, and the state: the standardization of bank accounting classification and terminology in early twentieth-century China", *Accounting, Organizations, and Society*, Vol. 33(1): 73-102.

REFERENCES PRIMARY SOURCES

- AGS, CCA, CED, 6, 127, 1. "Justificación de sueldos y fletes de la armada". 03/03/1503 (Alcalá de Henares). **Alcance y contenido:** *Al duque de Terranova, Gonzalo Fernández de Córdoba, capitán general, sobre cómo se han de justificar los sueldos y fletes que tienen algunos capitanes y maestros de naos que estan en la armada. Otras para el despensero mayor, para el tesorero, para los veedores y otros oficiales.* <Reina>
- AGS, CMC, 1^a Época, Legajo 1876.
- AGS, CMC, 1^a Época, Legajo No. 147, Folio 479 y siguientes. Título de Pago Flores de Marquina
- AGS, CMC, 1^a Época, Legajo No. 147. *Las Cuentas del Gran Capitán*
- AGS/1.1.37.2.1//CCA,CED,2-2,38,1
- AHN, Diversos-Colecciones, 15, N, 1177. "Autógrafo de Fernando Almazán. 15/01/1506. **Alcance y contenido:** *Carta de Fernando Almazán, secretario de Fernando "el Católico" dirigida al Duque de Terranova, Gran Capitán y Lugarteniente General en Nápoles, rogándole apresure su venida a España.*
- Cédula Circular de 16 de junio de 1503 (1503). Archivo General de Simancas, Guerra Antigua, legajo 10, nº 172.
- ES.47161.AGS/1.5.11.1//CCA,CED,1,201,3º. "Gonzalo Fernández de Córdoba, capitán general de la armada de Sicilia". 29/11/1494 (Madrid). **Alcance y contenido:** *nombramiento de Gonzalo Fernández de Córdoba como capitán general de la armada de Sicilia y otras partes de Italia. Poder a Gonzalo Fernández de Córdoba para el ejercicio de los poderes, anejos a su cargo de capitán general, sobre las capitanías de las guardas enviadas a Sicilia.*
- Informe de Alonso de Quintanilla (1495). Archivo General de Simancas, Contaduría del Sueldo, 1^a serie, legajo 53, número 17.
- Ordenanza de 1503 (1503). Archivo General de Simancas, Diversos de Castilla, legajo 1, nº 42.
- Ordenanza de 18 de enero de 1496 (1496). Archivo General de Simancas, Cédulas, legajo 2º, folios 158vº-159vº.

- Ordenanza de 22 de febrero de 1496 (1496). Archivo General de Simancas, Guerra Antigua, legajo I, nº 13.
- Ordenanza de 5 de octubre de 1495 (1495). Archivo General de Simancas, Cédulas, legajo 2º, nº 78-79.
- Ordenanza de Génova, de 15 de noviembre de 1536 (1536). Biblioteca Nacional. – Códice E. 136, fol. 41 vto.
- Real Cédula of May, 21, 1505. Leg. 17, núm. 59, orig.
- Reorganización del Acostamiento Real (1495). Archivo General de Simancas, Contaduría del Sueldo, 1ª serie, legajo 24.

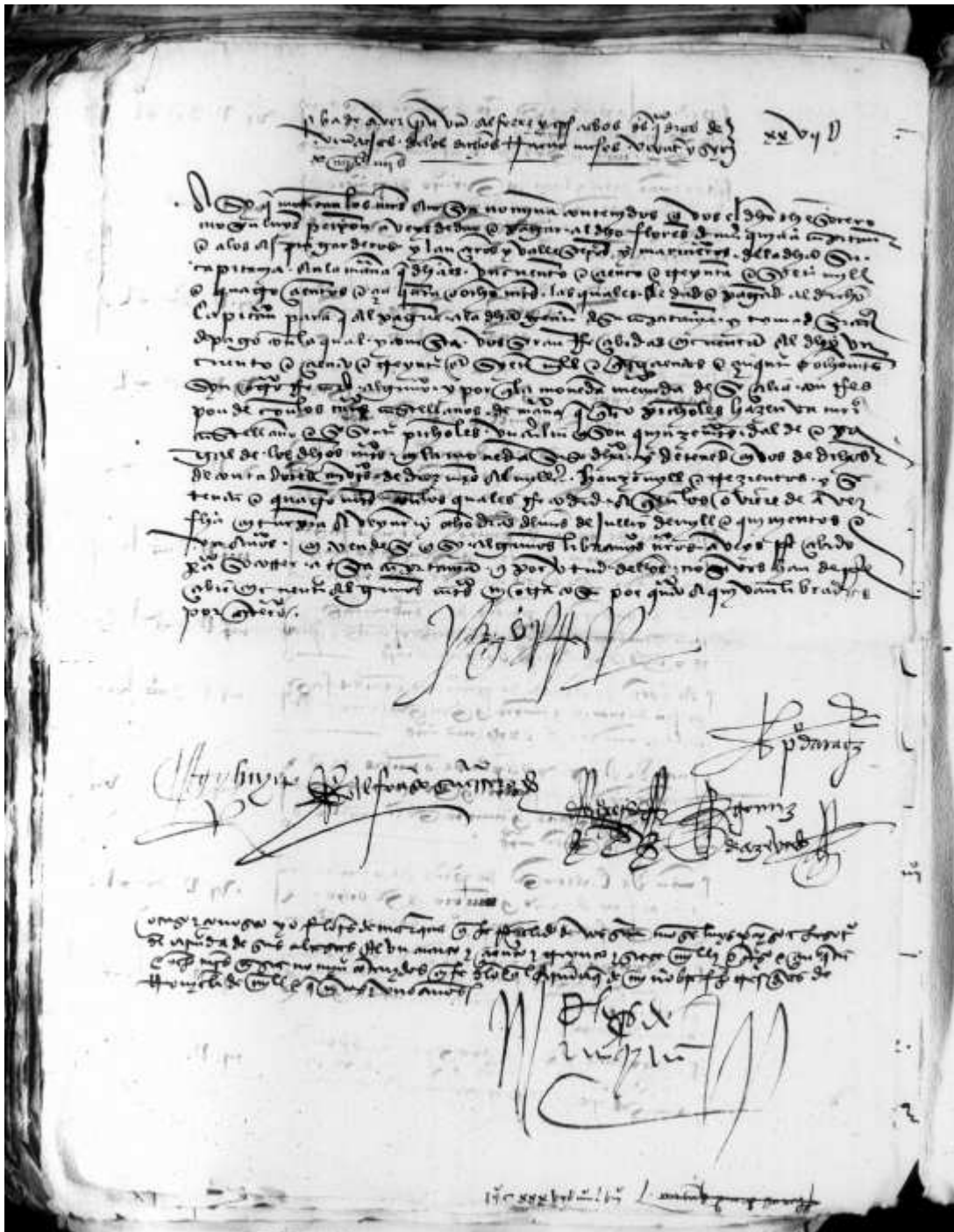
REFERENCES LETTERS (TRANSCRIPTS)

- Instructions, November 7, 1500. *Diversas instrucciones de los Reyes al Gran Capitán sobre importantes negocios de Sicilia*. Granada. Transcript available at *Revista de Archivos, Bibliotecas y Museos*, Año XIII, Septiembre-Octubre 1909, Nos. 9-10: 344-345.
- Letter from King Ferdinand to Miguel Pérez de Almazán, Secretary, April, 11 1501. Transcript available at Rodríguez-Villa (1908): letter number 6, p. XX.
- Letter from Francisco de Rojas to King Ferdinand. March 20, 1505. *Párrafo de carta de D. Francisco de Rojas, Embajador en Roma, al Rey Católico, referente al Gran Capitán (Roma, 20 de Marzo de 1505)*. Transcript available at Rodríguez-Villa (1908): letter number 31, p. XLI.
- Letter from the Catholic Kings to the Great Captain, December 10, 1502. *Salida de Portocarrero para Italia; desean los reyes que Rojas componga a Ursinos y Colonas; órdenes al virrey de Sicilia –Madrid 10 de diciembre 1502 (Recibida en Barleta a 2 de febrero de 1503, por vía de Rojas. Es toda cifrada)*. Transcript available at *Revista de Archivos, Bibliotecas y Museos*, Año XIV, Enero-Febrero 1910, Nos. 1-2: 121-122. <http://archive.org/stream/revistadearchivo22spaiuoft#page/120/mode/2up>
- Letter from the Catholic Kings to the Great Captain, July 13, 1502. *Avisos de los Reyes Católicos al Gran Capitán marcándole la conducta que ha de seguir en el caso que el rey de Francia declare la guerra (cifrada)*. Transcript at *Revista de Archivos, Bibliotecas y Museos*, Año XIII, Noviembre-Diciembre 1909, Nos. 11-12: 558.
- Letter from the Catholic Kings to the Great Captain, May 20, 1504. *Carta cifrada sobre el duque de Valentinois, sobre el rey de los Romanos y sobre la mala administración de Nápoles, Mejorada del Campo, 20 de Mayo de 1504*. Transcript available at *Revista de Archivos, Bibliotecas y Museos*, Año XV, Noviembre-Diciembre 1911, Nos. 11-12: 428-431.
- Letter from the Great Captain to the Catholic Kings, 1501. *El Gran Capitán a los Reyes Católicos y capítulos de esta otra carta sin firma sobre la entrada de éste en Nápoles, 1501*. Transcript available at Rodríguez-Villa (1908): letter number 10, p. XXIII.
- Letter from the Great Captain to the Catholic Kings, 29 March, 1502. (Original, escrita parte en claro y parte en cifra). Transcript available at Rodríguez-Villa (1908): letter number 14, p. XXVIII.
- Letter from King Ferdinand to Fernando de Rojas, April 24, 1506. *El Rey Católico a su embajador en Roma D. Francisco de Rojas, Valladolid, 24 de Abril de 1506*. Transcript available at Rodríguez-Villa (1908): letter number 40, p. XLV.
- Letter from King Ferdinand to the Great Captain, April 24, 1505. *Sobre el Archiduque Felipe; expedición á Gelves; Liga de los franceses contra venecianos; otros asuntos de Nápoles (es carta cifrada; sólo existe la traducción original) –Toro 24 de Abril 1505*. Transcript available at *Revista de Archivos, Bibliotecas y Museos*, Año XVII,

- Mayo-Junio 1913, Nos. 5-6: 378.
<http://archive.org/stream/revistadearchivo28spaiuft#page/378/mode/2up>
- Letter from King Ferdinand to the Great Captain, February 21, 1505. *Ordena al Gran Capitán, bajo multa de 10,000 ducados, entregue á Manfredino de Bugues los castillos y bienes que le tiene ocupados -Toro 21 de Febrero 1505.* Transcript available at *Revista de Archivos, Bibliotecas y Museos*, Año XVII, Enero-Junio 1913, Nos. 1-4: 109-110.
<http://archive.org/stream/revistadearchivo28spaiuft#page/108/mode/2up>
- Letter from King Ferdinand to the Great Captain, February 24, 1505. *Notificando al Gran Capitán que en adelante Spinelo llevaría las cuentas de la Hacienda Real en vez de Luis Peixo –Toro 24 de Febrero 1505.* Transcript available at *Revista de Archivos, Bibliotecas y Museos*, Año XVII, Enero-Junio 1913, Nos.1-4: 110-111.
<http://archive.org/stream/revistadearchivo28spaiuft#page/110/mode/2up>
- Letter from King Ferdinand to the Great Captain, July 30, 1505. *Manda al Gran Capitán en términos severos devuelva á la Corona Real la fortaleza de Rocca Guillerma que había encomendado a Miguel Aflito –Segovia 30 de Julio 1505.* Transcript available at *Revista de Archivos, Bibliotecas y Museos*, Año XVII, Septiembre-Octubre 1913, Nos. 9-10: 281-282.
<http://archive.org/stream/revistadearchivo29spaiuft#page/282/mode/2up>
- Letter from King Ferdinand to the Great Captain, June 22, 1505. *Para que el Gran Capitán devuelva a la Corona Real algunos derechos y bienes que había enajenado –22 de Junio 1505, Segovia, 22 de Junio de 1505.* Transcript available at *Revista de Archivos, Bibliotecas y Museos*, Año XVII, Mayo-Junio 1913, Nos. 5-6: 386.
<http://archive.org/stream/revistadearchivo28spaiuft#page/386/mode/2up>
- Letter from King Ferdinand to the Great Captain, May 21, 1505. *Anuncia el Rey que ha nombrado tesorero general de Nápoles á Martín de Torrellas y ordena al Gran Capitán le poseione pronto del cargo –Segovia 21 Mayo 1505.* Transcript at *Revista de Archivos, Bibliotecas y Museos*, Año XVII, Mayo-Junio 1913, Nos. 5-6: 383-384.
<http://archive.org/stream/revistadearchivo28spaiuft#page/382/mode/2up>
- Letter from the Great Captain to King Ferdinand, November 28, 1505. *El Gran Capitán al Rey Católico. Nápoles 28 de Noviembre 1505.* Transcript available at *Revista de Archivos, Bibliotecas y Museos*, Año XXXIX, Julio-Diciembre 1918, Nos. 8-12: 106-107. <http://archive.org/stream/revistadearchivo39spaiuft#page/106/mode/2up>
- Letter from the Great Captain to the Catholic Kings, 29 March, 1502. Transcript available at Rodríguez-Villa (1908): letter number 14, p. XXVIII.
- Letter from the Great Captain to the Catholic Kings, September 8, 1500. *El Gran Capitán a los Reyes Católicos.* Transcript available at *Revista de Archivos, Bibliotecas y Museos*, Año XXX, Marzo-Abril 1916, Nos. 3-4: 307-308.
<http://archive.org/stream/revistadearchivo34spaiuft#page/306/mode/2up>
- Letter of approval of Great Captain's project, March 2, 1504. *Aprueban los Reyes el proyecto del Gran Capitán, consistente en cubrir los gastos del ejército y marina de Nápoles con las rentas de este reino –Medina 2 de Marzo 1504.* Transcript available at *Revista de Archivos, Bibliotecas y Museos*, Año XV, Noviembre-Diciembre 1911, Nos. 11-12: 424.
- Letter from Francisco Sánchez to Francisco de Rojas, May 22, 1503. *Francisco Sánchez, dispensero mayor y tesorero general del Reino de Nápoles, al Embajador D. Francisco de Rojas sobre cambios de moneda y remesas de dinero, Nápoles, 22 de mayo de 1503.* Transcript available at Rodríguez-Villa (1908): letter number 15, p. XXIX.

Figure 2

Page 5 Título de Pago Captain Flores de Marquina (Signatures)



APPENDIX 1

Letter from Ferdinand the Catholic King to Miguel Perez Dalmaçan, Secretary of the King. Ronda, April 11, 1501

“El Rey. –Miguel Perez Dalmaçan, mi secretario y del mi Consejo. Vi lo que Gonzalo Fernandez de Córdoba, mi capitán general y del mi Consejo, escribe sobre el bizcocho que dize le mandemos dar de Sicilia, y yo no sé porque razón lo pide, porque como sabeys el sueldo que se les da es para todas las cosas que hayan menester; y si por ventura hay algunas cosas extraordinarias, aquello se ha de cumplir de aqueá, porque aunque yo quisiese mandarlo cumplir, agora no se puede fazer, porque, como sabeys, en aquellas fortalezas y reparos que allá se fazen, se ha gastado y se gasta mucho; y también para estos dinero que agora tengo de enviar he habido de tomar de unos y de otros, de manera que aun para cumplir estas dos cosas no abastará lo de allá. [...] –De Ronda, a XI de Abril de 1501 años –Yo el Rey.” Como puede verse, ante la reclamación del Gran Capitán de recursos adicionales para la manutención de la tropa, la respuesta del Rey es de estupor ante la petición, especialmente teniendo en cuenta que *“se ha gastado y se gasta mucho.”* (Letter from the King Ferdinand to Miguel Pérez de Almazán, Secretary, April, 11 1501).

APPENDIX 2

Letter Great Captain to Catholic Kings. Meçina, September 8, 1500

“... Hago saber a vuestras altezas que esta su armada ha tardado tanto aquy por poder se poner en armas con ayuda de Dios esto se ha hecho tan bien que es muy hermosa cosa verla mas ay este daño que es de tanto espacio lo que se ha de proveer en ella que para lo que ha de aprovechar en un mes tres meses antes se ha de saber la jornada; como Dios es verdad yo digo esto porque es asy e no por otro respeto y procede de los oficiales que los que lo han de librar de no saberlo hazer yerran las libranças e tres e quatro veces se hacen, e los que las han de reçibir se desesperan. Traenlas al veedor, no entiende las cuentas, tomalas e tienelas hasta que las fagan entender e açierte a contar levantas a Mosen Lyis, reçibelos con tanta sequedad e pesadumbre en las cosas que se desesperan e sy los queixan tratelos tan mal que han por mejor perderlo que procurarlo, y ha venydo estragado esto que es forçado que yo he de estar en todas sus cuentas por tirar ynconvenyentes, que por dos o tres veces han estado todos los vyzcaynos alborotados para irse o desamparar las naos por su tratamiento, y con premios e falagos los he sosegado y sostengo con este medio que todos los que con el han de tratar es por medio mio, yo ocupo tanto tiempo en esto y en poner en paz a el y a contadores e veedor que con grand pena puedo satisfacer a otra cosa que tal ora he visto sobre my que muy cerca he estado de tomarlos a todos en una fusta y enbyarlos a vustra alteza, tanto me trabajan y en ninguna cosa me ayudan; el veedor de sy mesmo cierto es buen onbre mas no entiende su ofiçio; el tesorero es de fuerte conversaçion con la gente e tan remyso que syn duda despues que aquí llegamos no ha visto ny requerido ny abastecido navio, tanto que yo soy diligente con el me ha puesto en sospecha sy vuestras altezas le mandaron que esta su armada no se obrase en mas de la guarda deste Reyno, porque, de otra manera, no va a razón tanta dilaçion en lo que tanta presteza requyere, mas tenyendo me a lo que por mas cierto tengo doy quanta priesa puedo; quyera Dios que seamos a tiempo de aprovechar e sy no se hiziere no me culpen vustras altezas, pues me distes herramienta con que poco se puede labrar, su yntençion e fidelidad crean que no puede ser mejor en el mundo, e porque a my no me tengan por tan malo que de tantos no digo bien sus reales manos beso de todo se quyeran bien informar. ...” (Letter from the Great Captain to the Catholic Kings, September 8, 1500).

APPENDIX 3

Letter from the Catholic Kings to the Great Captain. Madrid, December 10, 1502

“E porque ha muchos días que no avemos sabido el estado de las cosas dese realme, ni nuevas de vos por ninguna via, e no sabemos donde conberna que desenbarque esta gente que agora va, ni aun avemos sabido donde desenbarcaron las quatroçientas lanças que fueron de Cartajena, deveys avisar luego al visorrey de Çeçilia para que, Dios mediante, en llegado al puerto de Meçina Puertocarrero con la dicha gente e armada, sepa donde ha de desenbarcar y lo que ha de fazer”
(Letter from the Catholic Kings to the Great Captain, December 10, 1502).

APPENDIX 4

Letter from the Catholic Kings to the Great Captain. Toledo, 13 July, 1502

“Muchos días ha que no tenemos carta vuestra ni de onbre de alla, ni sabemos cosa çierta del estado de las cosas de alla, qe e muy grande inconveniente. Escrevidnos a lo menos la sustancia de las de ynportançia, y enwiad las cartas duplicadas por mar e por tierra y por Syçilia, porque aporten aca algunas, que tan bien creemos que avran tomado las mas de las cartas que os escrevimos por tierra. Por eso de aquí adelante escrevirnos por todas partes ...” (Letter from the Catholic Kings to the Great Captain, July 13, 1502).

APPENDIX 5

Letter from Gonzalo Fernández de Córdoba to the Catholic Kings. March 29, 1502.

“... Beso sus reales manos; por duda desta no dexen de estar en esto como deben y conviene á su servicio y reputación; pero yo pienso cumplir tan bien lo que vuestras altezas me mandan, que por lo que tocara a mí, confío en nuestro Señor no dexarán de ser tan bien servidos en esta jornada como en las otras cosas que se han mostrado servidos de mi. Digo esto por lo que me han dicho que muchos por no hallarme conforme a sus presunciones y otros con sus accidentes fablan en lo que nunca se vieron ni se obraron; ni cuando el caso lo requiere se hallan en principio, ni se ven fasta el fin de las cosas; e quieren más parte dellas de las que les conviene; porque suplico á vuestras altezas que en el cabo del fecho ponga el punto, pues Dios me da vida de la pena o gloria. Y a vuestras altezas estado, que no querria perder, según la salida de aquellos podrán desto todo disponer... ... - Barletta XXIX de Marzo – Gonzalo Fernandez, Duque de Terranova”. (Letter from the Great Captain to the Catholic Kings, 29 March, 1502).

APPENDIX 6

The Catholic Kings Passed the Great Captain's Project of using the resources of the Kingdom of Naples to finance the expenditures of the army and the navy.

Medina, March 2, 1504

“Vimos lo qe escreviste que con el dinero de las rentas desse reyno se pagara de aqui adelante nuestra gente de guerra y los otros gastos que alla tenemos, de manera que no sea menester que embiemos de aqua dinero alguno; y segund los grandes gastos que aqua y alla havemos fecho, y los cambios qe agora han venido de hay y de Roma, y seund lo que apareiamos y entendemos de gastar mediante Nuestro Señor en la guerra de Africa, bien era menester que en lo de hay se fiziesse como dezis. Por ende fazed poner muy grande recaudo en el cobrar de todas nuestras rentas desse reyno para que sirvan para los gastos de alla de mar y de tierra, y de aquí adelante mirad y proveed que en ninguna manera no se tome cambio ningno para aqua, porque no se podría cumplir. –Datum en la villa de Medina del Campo a dos días del mes de Março de quinientos y quatro años. –Yo el Rey. –Yo la Reyna. –Alaçans secrets” (Letter of approval of Great Captain's project, March 2, 1504).

APPENDIX 7

Letter to the Great Captain informing him about that Spinelo would be in charge of the accounts. Toro, February 24, 1505

“Ya sabeys como fue proveydo por Nos mossen Luys Peixo del offiçio de nuestro escribano de raçion desse reyno, el qual nos queremos que él tenga; pero porque el dicho mossen Luys Peixo ha de estar ocupado en la guarda de Castilnovo, que tanto importa, y assi no puede estar presente a las cosas que son neçessarias fazer e proveer sobre el cobrar y gastar de nuestra fazienda, y tambien porque algunas vezes conberna que vos andeys por el reyno a visitar las provinçias y administrar justicia y el dicho mossen Luys Peixo por el cargo que tiene del dicho castillo non poddra ni debe yr fuera de Napoles, a esta causa porque mejor recaudo haya en nuestra fazienda, havemos acordado que todo el recaudo della este a cargo de miçer Juan Bautista Spinelo, nuestro conservador general desse reyno, conforme a nuestras provisiones y instrucciones y cartas que el lleva; y queremos que lo contenido en ella se cumpla muy enteramente; por ende Nos vos encargamos y mandamos que lo fagays guardar y cunplir en todo e por todo, según que en las dichas nuestras provisiones, instrucciones y cartas se contiene, sin dar lugar a que aquello se altere ni mude en manera alguna; y si por aventura el dicho mossen Luys Peixo se agraviare dello, dezidle la razón porque se faze; e que Nos queremos que en las otras cosas se le guarde la honra y preeminencias del dicho offiçio” (Letter from King Ferdinand to the Great Captain, February 24, 1505).

APPENDIX 8

Letter from the King Ferdinand to the Great Captain. Toro, April 24, 1505.

“E puesto que los días pasados aya avido algunas causas por do ayays sospechado que poníamos algund escrúpulo en la confiança que de vos fazemos, tened por my çierto que aquello no era por desamor ni por poca voluntad, que antes lo que el onbre mas quiere, aquellos corrige; mas era porque aviendo vos ganado tanta onrra serviendonnos en la guerra, deseavamos y deseamos que no solamente no la perdiessedes, mas la acreçentasedes serviendonos en la paz; e no ay onbre en nuestros reynos que mas deseamos que açierte en todo que vos. ...

... porque muchos respetos se juntan para que ayamos mas voluntad de onrrar vos e de facer mayor confiança de vos que de otro ninguno, commo creemos qe vos lo abra ya dicho de nuestra parte miçer Johan Baptista Espinelo; e por esto no quisimos dar vos licencia para venir aca sino que nos syrveys en ese cargo. E avemos holgado que se vaya luego alla a vos la duquesa vuestra mujer, para que esteys como buenos casados e para que podays ordenar vuestras cosas a este propósito. E lo que de vos queremos para que cada dia nos echeys mas cargo e nos deys mayor contentamiento es que con grand cuidado y diligençia entendays en la buena administración de las justicia en todo ese reyno, de manera que sientan en el la justicia que ay en nuestros reynos e que myreys e proveays que los dese reyno sean muy bien tratados e proveays como se les sanee el descontentamiento que pueden tener de lo pasado; e trabajays que en lo de la hazienda se ponga muy grand recabdo, commo se contiene n las ynstruções que el dicho miçer Johan Baptista llevo; y en fin que en todo sea reyno muy bien gobernado, porque con esto acabares de enchir nuestro contentamiento...

... El ofiçio de Johan Baptista fue bien aclarado commo avreys visto en todo; fazed que aquello se guarde para que en la fazienda aya muy bien recabdo; y el condado de Cariate fazedlo entregar al dicho miçer Johan Baptista, conforme merçed que le avemos fecho; e tornese al comendador de Trebejo el dinero que oviere dado....”
(Letter from King Ferdinand to the Great Captain, April 24, 1505).

APPENDIX 9

Letter of the King Ferdinand to the Great Captain. Segovia May 21, 1505

“... Sabiendo nos la neçessidad que en esse reyno hay de persona fiel y suficiente para regir el offiçio de nuestro thesorero general desse dicho reyno [Nota al pie –ver abajo], havemos acordado de proveer del dicho cargo a Martin Torrellas, levador desta, porque es persona que por esperiençia havemos visto y conoçido ser muy fiel e my aficionado a las cosas de nuestro servicio, y bien abile y tal de quien nos tenemos muy entera confiança que nos dara muy buena cuenta del dicho cargo, y es persona que lo servirá muy bien y muy limpiamente; y ya sabeys como tenemos ordenado que todos los dineros y consignationes entre y salga por su mano y no de otra persona; y la orden que se ha de guardar en las pagas y que todo lo que huviere de pagar lo pague con mandamientos nuestros o vuestros en nuestro nombre, lo qual él guardara por ende Nos vos encargamos y mandamos que luego en recibiendo esta y en siendobos presentado por el nuestro privilegio que le havemos mandado despachar del dicho offiçio, le fagays dar la possession dél y entregarle todos los libros y escrituras y informaçión tocantes al dicho offiçio, assi los que tiene Juan Puxol que al presente rige la dicha thesoreria general, como otras cualequiera, y le dedes y fagades dar siempre todo el favor que huviere menester para las cosas de su offiçio, y le hayays mucho recomendado como a muy servidor nuestro; y porque Nos le havemos mandado que vos diga de nuestra parte algunas cosas que del sabreys, dadle entera fe y creencia. Datum en la ciudad de Segovia XXI días de Mayo año de mil y quinientos y cinco –YO EL REY- Almaßen, Secret” ((Letter from King Ferdinand to the Great Captain, May 21, 1505).

APPENDIX 10

Letter from the Great Captain to the King Ferdinand. Naples, November 28, 1505

“... La provision que V. al. manda que se faga en lo de la aduana se ha fecho de manera que V. magestad será de allí bien servido, aunque por las necesidades que aquí se pasan mayormente por sacar estos peones, Johan Baptista avia fecho ciertos partidos con que se avian consignado sobreella sesenta mil ducados los treinta y quatro mil son de una librança que Johan Baptista hizo a Paulo Tolosa que segund después yo he entendido, estos se libraron por otras deudas ya pasadas, e no para socorrer a la necesidat de presente, y otros cinco mil ducados que Johan Baptista se ha librado a sy mesmo con decir que los ha enprestado, y no muestra de quién ni cómo se hayan recebido; Nós a todo esto se ha proveydo de manera que el dinero del Aduana preverna en manos del tesorero como V.Al. lo manda. E asy por estas libranças, como por otras que se han fallado no tan limpias como conviene a vuestro serivicio, de lo cual a V.al elevara conplida razón, yo he puesto quien faga las libranças de modo que no pueda aver falta, y que Johan Baptista las señale y note en sus libros como V. al. por sus instrucciones lo enbio a mandar con él; Sy algund reporte desta causa a V. Al llegare tenga por cierto que esta es la verdat y no otra alguna. ...” (Letter from the Great Captain to King Ferdinand, November 28, 1505).

APPENDIX 11

Letter from Francisco de Rojas to the King Ferdinand. March 20, 1505.

“Segund la manera que Gonzalo Fernandez tiene ó quiere tener, es cierto que no se proveerá aquí de iglesia ni beneficio á ninguno de los que V.A. me ha mandado ni mandare; porque quando vaca alguna iglesia ó abadía, luego él si me escribe a mi es diciéndome que porque vaca tal iglesia y él la quiere para persona que ha servido muy bien, que me ruega de su parte yo suplique al Papa por ella, etc.; y como V.A. me tiene mandado lo que haya de fazer en esto de las vacantes y da ya la ley de la qual asimismo V.M. ha escrito a Gonzalo Fernandez, y yo gelo he escrito muchas veces, y no obstante aquello él quiere proveerlo, y así lo escribe al Papa que me escrive á mí para que de su parte suplique á S.S. que provea de tal iglesia, con que quiebra y rompe toda la ley que Vuestra alteza me tiene mandada, no sé qué me fazer, sino por no romper con él, obedecerle y posponer algo ó todo lo que V.M. me manda; y aunque lo quiera obrar, no aprovecha, porque él no lo quiere obedecer. Y demás desto todas las más veces, lo escribe a otros y envía aquí sus negociadores y cartas al Papa, sin que aproveche para esto lo que V.A. le ha escrito y mandado.... Todo lo cual es muy perjudicial al servicio y honra de V.A. y a su autoridad, y al bien y pro de sus negocios; y por lo mucho que importa a su servicio, viendo que cada día crece más su soltura en todo lo de aquí, que lo de Nápoles yo no lo veo, y me pesa mucho de orilo, me ha parecido deber escribirlo, y que no faria lo que debo al servicio de V.A. si lo callase. Suplícole muy humildemente que aquesto no se participe sino á solo V.A. y que con su mucha prudencia mande ver y proveer lo que más su servicio sea, teniendo por muy cierto V.A. que es muy necesario proveer muy presto en todo ...” (Letter from Francisco de Rojas to King Ferdinand. March 20, 1505).

APPENDIX 12

Letter from the King Ferdinand to the Great Captain. Toro, February 21, 1505

“E porque Nos tenemos voluntad que los dichos castillos e otros bienes sean enteramente restituydos a él o a Domingo, su hermano, o a otro su procurador e a sus vasallos, como agorae otras vezes lo avemos proveydo, escrito e mandado, de la qual cosa tenemos mucha admiración, mayormente de vos, que sabiendo como tantas vezes avemos mandado lo susodicho ayays tenido e tengays tal atrevimiento de tener vos aquellos; por ende vos mandamos que so pena de diez mil ducados, en recibiendo la presente, sin poner más dilación ni otra consulta en ello, restituyays al dicho miçer Manfradino o por el a Domingo, su hermano, o a quien él quisiere, los dichos dos castillos e la renta, frutos, bienes e rentas questan en vuestro poder y aveys tomado asi de los dichos dos castillos como de los tres susodichos, y asi mismo lo de sus vasallos, por manera que sean enteramente satisfechos sin pleyto ni dilación alguna, no ayan de recorrer ni volver mas a nos por esta cabsa; porque ultra que faceys lo debido, nos servireys en ello; e de lo contrario resçibiriamos enojo y lo proveeríamos de otra manera; y porque mas entreramente sepays nuestra volunta, avemos hablado largamente con el conservador general de nuestro patrimonio en ese reyno miçer Joan Batista Espinelo, por el qual vos será referido; darle eys entera fe y creencia y aquello poned asi por obra, si servirnos deseays; y no fagays lo contrario en alguna manera por quanto teneys cara nuestra gracia y en la pena susodicha deseays no incurrir ...”
(Letter from King Ferdinand to the Great Captain, February 21, 1505).

APPENDIX 13

Letter from the King Ferdinand to the Great Captain. Segovia, June 22, 1505.

“... Aqua han enbiado algunos a pedir confirmation de fuegos y sales y gabellas y salines y tretas y otras cosas reales agenadas por vos; y porque como vos sabeys, las rentas reales dese reyno están ya tan disminuidas que si maslas disminuyésemos se tornarían en no nada, y asi los oficiales y fortalezas y gente de guerra y galeras, que han de estar en ese reyno para la conservation del reyno; y Nos considerando lo susodicho proveymos por nuestras instrucciones que llevo miçer Joan Batista Spinello, nuestro conservador general desse reyno, que se cobrasen todas las dichas cosas reales y se tornasen a nuestra corona; por ende Nos vos encargamos y mandamos que si quando esta recibierdese no fuere assi cumplido, proveáis que se cumpla y ponga en obra sin dilación alguna, y asi mismo hagáis que se reintegre luego el gando y padula de Napoles enteramente confirme a lo contenido en nuestras instrucciones que llevo el dicho nuestro conservador general. –Datum en la ciudat de Segovia a XXII días del mes de Junio año de mil y quinientos y cinco –YO EL REY. –Almaçan, Secret” (Letter from King Ferdinand to the Great Captain, June 22, 1505).

APPENDIX 14

Letter from the King Ferdinand to the Great Captain. Segovia, July 30, 1505.

“... y es que por cosa del mundo no sacaríamos ni se sacase la dicha Roca Guillelma de nuestra corona real; y a esta causa aunque de parte de nuestro muy Santo Padre para el Prefeto su sobrino, y de parte del dicho Miçer Miguel Aflito quando aqua estaba y de parte de los otros que assi mismo pretenden tener derecho a la dicha Roca Guillelma, nos fue fecha mucha instancia que la mandásemos entregar a cada uno dellos, Nos lo negamos a todos y por cosa del mundo no quesimos ni queríamos sacarla de nuestra corona real; y sobre haver pasado todo esto havemos sabido que agora poco ha haveys sacado de nuestra corona real la dicha Roca Guillelma, y la haveys entregado a Miçer Miguel Aflito, lgar teniente de la Sumaria, diciendo que se despoblava; de vos havemos sido y somos en gran manera maravillado y muy mal contento, que sin mandamiento nuestro y antes contra él y contra vuestro mismo parecer y suplicaçion hayays sacado cosa tan principal y de tanta ymportançia de nuestra corona real; y mucho mas sentimos determinaros assi a fazer sin Nos cosa tan grande y de tan grave qualidad; y porque no ninguna cosa del mundo Nos no sufriríamos que la dicha Roca Guillelma este fuera de nuestra Corona real, Nos vos encargamos y mandamos que luego en recibiendo esta sin dilación ni detenimiento alguno torneys a tomar a manos de nuestra corte la dicha Roca Guillelma, y la restituyays a nuestra corona real como antes estaba; porque poblada o despoblada Nos queremos que no salga de nuestra corona real; y esto fazed y cumplid sin otra consulta ni dilacion, porque ningunas razones ni consideraciones nos pueden satisfacer para que queramos ni demos lugar que la dicha Roca Guillelma salga de la dicha nuestra corona real ...” (Letter from King Ferdinand to the Great Captain, July 30, 1505).

APPENDIX 15

Letter from the King Ferdinand to Fernando de Rojas. Valladolid, April 24, 1506.

“... *En gran manera estoy maravillado de tan larga tardança del Duque de Terranova; é no venir él y los oficiales que mandé que viniesen con él faze muy grande daño en estos negocios de la restitución de los Barones y principalmente para el asiento de aquel reino é para bien é provecho de los que han servido: que estas dos cosas es imposible facerlas tan bien como convernía sin su venida dellos. Querría saber si es verdad si el Duque de Terranova se ha detenido y detiene por no haber fecho tiempo para venir como él dice, lo qual me parece imposible en tantos meses, o si es otra la causa de su tardança, que ya ahora no puede ser mejor el tiempo ni mas seguro en la mar para venir. Y si por aventura conoceis que se detiene por otro fin, como quier que tan grande maldad no la podría yo creer del dicho Duque si no la viese; pero en tal caso escribdme por menudo qué provision vos parece que debo facer para el remedio dello, porque si aquello fuese verdad, todo castigo merecería; é enviadle luego mis letras que aquí van para él.*” (Letter from King Ferdinand to Fernando de Rojas, April 24, 1506).