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Robert M. Kozub

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ACCOUNTING IN THE THIRTEENTH CENTURY MANUSCRIPTS ON ESTATE MANAGEMENT

by

Robert M. Kozub

University of Wisconsin-Milwaukee

References to the accounting system used for manors are contained in three early manuscripts on estate management. These early manuscripts dealt with husbandry, that is, the wise use of resources, and were addressed to the lords of the estate. Each manuscript provided practical hints intended to aid individuals in the management of their business affairs. Although the institutions and practices referred to in these manuscripts have long since passed away, these treatises provide a fairly complete picture of the life in a thirteenth century manor. The authors dealt simply with the matters of ordinary experience and did not attempt to follow and apply the principles of any classical authority. Instead, each of these authors attempted to record the wisdom of the time.

Not all of the works dealt specifically with accounting, but rather as a group, discussed the unwritten management wisdom of the time. Contained within this written wisdom, however, are methods for ensuring that the accounts provided by the lord's employees are correct. It is evident that accounting was considered to be a significant management tool at this time.

While these treatises are similar, and to some degree they overlap, they also supplement each other. The first of these treatises is Walter of Henley's *Husbandry*, which provides an overview of estate management. The second treatise is also entitled *Husbandry*, and it is primarily concerned with the estate's accounts. Its author is unknown. The author of the third treatise, *Seneschaucie*, is also unknown. This work deals with the individuals employed on an estate and their functions. Each treatise is discussed with emphasis on the accounting theme in each treatise.

Walter of Henley

Due to a boom in farming during the thirteenth century, a shortage of manorial clerk and auditors developed. To alleviate this shortage, formal accounting instruction began to be taught at Oxford University (Chatfield, 1974, p.28). An instructor at Oxford University during this period, Walter of Henley, wrote a treatise on husbandry (Circa 1221) which contained a section on manorial accounting (Power, 1934, p.106). In discussing the works of Walter of Henley, Power states that a copy of this manuscript at Cambridge refers to Walter as a knight and later as a monk (p.106). As a monk, Walter of Henley spent some time at Luffield Priory and taught at Oxford University.

Walter's treatise is a survey of the operations of an agricultural estate, which included plowing, harrowing, and harvesting; selecting animals to breed or slaughter; estimating the amount of time needed to plow the estate, the cost of keeping each animal, and the expected return from operations. He gives suggestions to enable the lord to avoid "leakage" which occurs so easily when careful supervision is lacking. This treatise assumes that the lord would personally look into every operation. Among the advice Walter provides is the computation of the expense of keeping various livestock, the number of plow teams and the amount of time required to work the estate, the yield of the harvest, and the cost of production. This advice was offered so that the lord could understand the account offered by his bailiff. Walter also describes how the servants should behave and warns the lord to beware of disloyalty and theft among his servants. In order to protect his

income, Walter recommends that a lord hold at least one "view" per year (e.g., detailed review) and "survey" (e.g., an audit) annually.

Evidently, this advice was widely accepted, since it has been reported that the medieval manorial written accounts usually passed through three distinct phases (Denholm-Young, 1937, pp. 132-5). In the middle of the financial year, or whenever the "view" was held, the "visus compti," a detailed record of income and expenditures to date, was prepared for examination and correction by those taking the view. An audit occurred at the end of the financial year. At this time, the "compotus" roll of each manor, based on the visus compti, but without its minute details, was presented before the auditors at the central exchequer, or if the audit were an itinerant one, upon the auditor's arrival at the manor being audited. When the auditors verified the account, the account passed through the final stage. The form of the account, as amended by the auditors, was carefully copied onto a single roll, known as the counter roll. There is usually a noticeable simplification of the arrangement of the accounts in the counter roll. Items which were recorded under separate headings in the view were lumped together in the audit as one entry (Denholm-Young, 1937, pp.133-4). The counter roll was kept for official purposes.

The treatise had real vitality, and his practical hints had a lasting importance. Walter's treatise continued to be used and copied and bounded with other treatises for use as a reference book long after it was written. In the fifteenth century, Wynkyn de Worde printed Walter of Henley's *Husbandry*. *Fleta*, published in 1647, contained long extracts of Walter's work. In 1856, M. Louis Lacour printed a French version of *Husbandry* as *Traite inedit d'economie rurale*. While his work continued to be republished, the author, however, was badly treated by those who

An Anonymous Husbandry

This anonymous treatise is primarily concerned with the bailiff's estate accounts. The author advises a traditional policy of making the estate as self-sufficient as possible. This treatise describes how the accounts should be kept and passed. Like Walter of Henley's *Husbandry*, this treatise also gives rough estimates in order that the lord may check the rates at which the bailiff calls on him to pay. This work is not a reference to the actual management of the agricultural activities of the estate but rather a guide to the accounts of the bailiff and the means of verifying them.

There is no indication of the authorship or the date of the writing of this treatise. Judging by the limited number of existing copies, this work enjoyed a smaller circulation than Walter of Henley's *Husbandry*. Apparently this treatise was considered to be a practical guideline work, which was intended to keep the records in a handy form.

The method of entering the data in each account was by the single entry method. In preparing the accounts, the structure is relatively simple. The accounts are divided into two main sections, the cash account and the grain and stock account. It was common practice in England to record the cash accounts on the front of a membrane and the grain and stock accounts on the reverse side (*Selected Documents of the English Land of the Abbey of Bec, 1951, pp.146-85*). The cash account was divided into receipts and expenditures, and ends by striking a net balance between the two. The grain and stock account contains a subaccount for each grain crop and each type of animal. The separate subaccounts contain sections for acquisitions and disposals. In addition to

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Estate Management . . . *Continued from page 7*
 grain and livestock, this account was used to record the yearly production of cheese and the fleeces of wool. The structure of both the cash and the grain and stock accounts are illustrated in Exhibit One.

(A detailed account of the disposals followed)
 The amount used as seed
 In allowances and provisions
 In fodder
 The amount sold (usually the balance remaining) or the amount left over

Exhibit One

*Structure of the Accounts in
 Thirteenth Century England*

Cash Account

Statement of arrears and assisted rents
 Discharges and deficiencies in rent
 Summary remains (a preliminary balance)
 Receipts from the sale of the issues of the manor (i.e. stock, hides, grain, wool, pannage, herbage, potfald, and occasionally Peter's Pence).
 Perquisites of lord's courts
 Releases
 Total Receipts

Expenditures

Expenses
 Cost of repairs to implements, and farm buildings, including the construction of sheep folds
 Expense of harvesting and threshing grain
 Expense of transporting produce where carrying services are not performed
 Upkeep of dairy
 Cost of feeding boon workers during Lent and Autumn
 Livery of the manorial bailiff
 Extraordinary expenses (i.e. Cost of providing the lord's visitors with hospitality)
 Total Expenses
 Net Total (Receipts less expenses)

Grain and Stock Account

Name of Crop

(Each grain crop had a separate section)

The amount remaining from last year
 The amount from the annual harvest
 The amount received (if any) from any other manor, or bought
 The total

Type of Animal

(Each type of animal had a separate section)

The number remaining from last year
 The number bought or received during the year, plus the number coming from stock
 The number coming from the heriot fine
 Any found
 (Then follows the entries recording their disposal)
 In payment of tithes
 By death or slaughter
 By sale
 By transference to other manors
 Those disposed of in allowances made according to the custom of the manor
 The account of the yearly production of cheese, mainly for sale, and the fleeces of wool, were recorded in this section.

The purposes of a medieval account roll and a modern income statement are very dissimilar. A medieval account roll sought to determine the extent the manorial official has fulfilled his obligations to his lord. (Denholm-Young, 1937, pp.126-30; and Levett, 1938, pp.58-60). The income statement, on the other hand, is prepared in order to determine the profit or loss for the financial period. Thus, it is obvious that one cannot accept the ending balance, appearing at the end of every account, as an indicative of profit and loss. A debit balance may indicate a loss, bad debts accruing over a period of years inherited by the provost from his predecessor, or money held in reserve to meet any unexpected expenditure during the weeks following the audit. On the other hand, a credit or surplus may indicate a profit or arrears from previous years. Therefore, every item included in an account must be scrutinized before it is pos-

sible to declare that a precise profit or loss was sustained by a manor. Despite these differences, the medieval account, however, was ideally constructed to report the responsibility of the accounting official, and the extent that these responsibilities were discharged. In an economy that was just beginning to accept the idea of production for a market, instead of for personal consumption, profit and loss were not of primary concern to a lord. Instead, the lord's relations with the manorial officials, and the efficiency with which they performed their duties was of concern.

For aiding in determining whether the accounts are accurate, the author states the rates at which various farming operations should cost. For example, it was stated that three acres of crops should cost a penny. In order to know how many acres there are on an estate and in each crop, a table for converting acreage based on poles of 18, 22, or 24 feet to acres based on a pole of 16 feet is contained in this treatise. While the calculations in this work are correct, it is obvious that the author had difficulties in the addition of fractions. For example, the author expresses 1 acre 3 9/16 roods in the cumbersome form "one acre and a half and a rood and a half and the sixteenth of the rood." The table offers only a rough approximation, since the recognized pole, as defined by statute, was not 16 feet, but 16 1/2 feet.

Bailiff farming gradually ceased to be economical, and it began to disappear. As a result, the methods for verifying the bailiff's accounts as detailed in *Husbandry* also became obsolete.

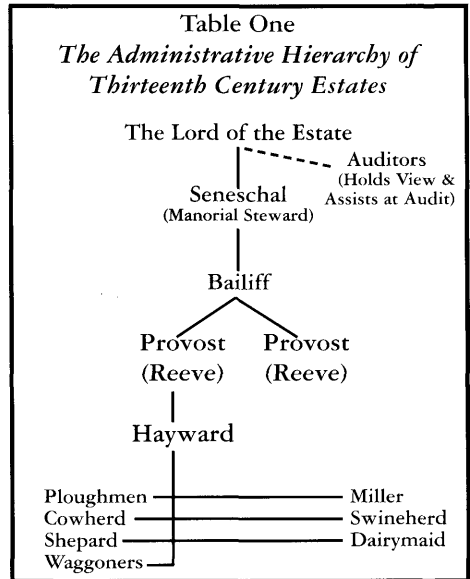
The Seneschaucie

Like the previous treatise, this work does not contain any indication of who wrote it. In addition, the exact year that it was written in is also unknown, but it is obvious that it was written before the time of Edward I (1239-1307, king 1272-1307). It appears that the main purpose of this treatise was to be a reference work, for it contained a *registrum brevium* (the register of

writs), statutes, proclamations, and legal treaties.

This reference is further removed from the details of the agricultural activities of an estate than the two preceding treatises. The treatise deals with the duties and functions of each officer of an estate, and it reveals the then current division of labor and hierarchy of estate management. This treatise is more wordy and is written in a more formal style than the two previous works. Due to its contents, this reference was probably used by a lord's legal advisors. Table One presents the hierarchy of the manorial administration on thirteenth century estates and their relationships.

In the *Seneschaucie*, the duties and the requirements of each position were dis-



cussed. The lord's duties, for example, were to hear the accounts annually, review the accounts, and to inquire about the seneschal from the seneschal's subordinates. Table Two presents the duties of each manorial official, the requirements of the office, and the principal characteristics required by each office.

In the early thirteenth century, a seneschal or manorial steward was respon-

Table Two

Thirteenth Century Manorial Officials, Duties, Responsibilities, and Characteristics

Officials	Duties	Requirements	Characteristics
Lord of the Manor (Born to position or appointed by the Crown)	Hear accounts annually; Review the accounts; and Inquire about the Seneschal from his subordinates	Understand the operation of the manor	To love God and Justice
Auditors (Appointed by the Lord)	Holds Views; Assists at Audit	Knowledge of accounting	Faithful & Prudent
Chancery Staff (Appointed by the Lord)	Accounting; Assists at Views; Assists at Audit	Knowledge of accounting	Faithful & Prudent
Seneschal or Manorial Steward (Appointed by the Lord)	Instruct subordinates; Measure land of manor; Know number of acres for each crop Inquire about expenditures, increases and profits	Knowledge of the law; Knowledge of farming	Faithful & Prudent
Bailiff (Appointed by the Lord)	Daily survey of estate; General supervision of farming operations; Co-responsibility for accounts.	Knowledge of farming	Prudent, Faithful & Profitable (Good Husbandman)
Provost or Reeve (Elected by villagers)	Specific supervision of farming operations; Accounting responsibilities	Knowledge of farming Knowledge of accounting	Best Husbandman; Faithful
Hayward (Appointed by the Lord)	Direct supervision of farming operation; Aid the provost with tallies	Knowledge of farming	Active & sharp man; Faithful
Ploughmen	Plowing & sowing; Care of oxen	Knowledge of plowing, sowing & equipment repair	Faithful
Waggoners	Care for horses, harnesses & wagons; To sleep with horses each night & guard them	Knowledge of horses & equipment repair	Faithful
Cowherd	Care for cattle	Knowledge of cattle	Faithful
Swineherd	Care for swine	Knowledge of sheep	Faithful
Shepard	Constant care of sheep	Knowledge of sheep	Faithful
Dairymaid	Milking; Making butter & cheese	Knowledge of milking, making butter & cheese	Faithful, of good repute, keeps herself clean
Miller	Grinding grain; Bundling straw	Knowledge of milling	Faithful

sible for both financial and legal duties on the estate (Benett, 1937, p.160). By the end of the thirteenth century, the seneschal's legal duties were his primary responsibility, and his financial responsibilities were delegated to subordinates (Levett, 1938, p.103). Two other persons shared the duties of steward, which was a common arrangement on both ecclesiastical and lay estates in England throughout the thirteenth century (Denholm-Young, 1937, p.67). Of this triumvirate at the

head of the ministerial hierarchy, the most important was the seneschal, and the other two people assisting the seneschal, the lord's treasurer and the clerk of the chancery staff.

The two officials most concerned with the accounting and finance of an estate are the treasurer, and the chamberlain. The treasurer would be the most important. In most cases, he received the net receipts from the provost (*reeve*) of each manor. No disbursements would be

made by the treasurer. Any cash allowances made for the provosts would be deducted from their receipts. The chamberlain was responsible for the judges chambers. He was authorized to make loans to local officials in financial difficulties. In addition, as the lord's representative, the chamberlain authorized certain extraordinary expenditures, such as expenditures for entertaining visitors to the manor.

A lord's chancery staff form the literate element in the system of estate organization where a great degree of responsibility was placed on the shoulders of an illiterate local executive. The clerks traveled among the manors of a wealthy lord assisting in the compilation of the provost's account shortly after the harvest, and they may have held the view on some manors (Bennett, 1937, p.187).

An intermediate position in the managerial hierarch between the seneschal and the provost of each manor was the bailiff. The bailiff and the provost of each manor would be present at the annual audit. The bailiff would act in a capacity subordinate to the auditors. He performed general duties of supervision over the reeves and over the actual farming operations. A feature of manorial administration during this time was that manors in the same shire were grouped into an administrative unit called the bailiwick for which the bailiff was responsible. This was a solution to the problems of administering extensive estates (*Ministers' Account of the Earldom of Cornwall 1296-97*, 1942, pp.xix-xxiv; and Fox, 1940, p.20).

The provost was most important man on the manor. He was the chosen leader of the community, but did not receive any wages. The provost was of a lower social class than the bailiff, and was illiterate, but was responsible for the detailed accounting function on the manor. Indeed, the provost was more closely associated with the work performed on the manor than either the seneschal or the

bailiff of the manor. The provost was indispensable to the smooth running of the manor, upon whom rest the primary responsibility for the profit or loss incurred by the manor in any year.

The decline in bailiff farming affected the *Seneschaucie* as it did the anonymous *Husbandry*. As the economy changed these two treatises became outdated.

Conclusion

These thirteenth century treatises reveal much about the relationship between a lord and his tenants. In addition, these works provide evidence on how a medieval lord safeguarded and enforced his customary financial dues through the accounting system.

The main features of the medieval accounting system were the local view of the account held in February, and a regular audit held at Michaelmas each year (September, 29). To aid in the administration of the estates of wealthier lords, manors were grouped into an administrative unit, the bailiwick. By delegation of authority, a lord administered his estate(s). Such authority was shared by a literate bureaucracy in the form of a treasurer, a chamberlain, and a seneschal or manorial steward and flowed to a less literate level comprised of bailiffs, and ultimately to the illiterate provosts or reeves.

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A THOUGHT FROM THE PAST

*"The great business of man is to improve his mind
and govern his manners."*

—*Marcus Aurelius*



ConferencesContinued from page 22
PACIOLI IN CASTELLANO

Esteban Hernandez Esteve has translated, for the first time, Luca Pacioli's *De Computis Et Scripturis (De Las Cuentas y Las Escrituras)* in Spanish (Castilian). This edition is published by the Spanish Association of Accounting and Enterprise Administration. The book may be purchased in standard hard cover or in a special leather bound, numbered edition. The price of the special numbered edition is 24,000 pesetas to the public and 18,000 pesetas to members of the AECA; and 8,000 pesetas to the public and 6,000 pesetas for members of the AECA for the standard bound edition. For information or purchase contact: Asociacion Espanola De Contabilidad y Administracion De Empresas, Alberto Aguilera, 31-5, 28015 Madrid, Spain or Telefonos: (91) 547 44 65, 547 37 56, 559 12 27 or Fax: (91) 541 34 84.

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JORNADA COMMEMORATIVE

The Spanish Association of Accounting and Enterprise Administration and the faculty of the Department of Business Science at the Universidad de Alcala de Henares sponsored a seminar in commemoration of the Quincentennial of Luca Pacioli's work on double-entry bookkeeping. The seminar was held at the Universidad de Alcala de Henares on April 21, 1994.