
INVENTORY MISSION AT THE HALF OF THE 17TH CENTURY

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(Received 15 May 2019, revised 4 October 2019)

Abstract

At the middle of the XVII century, the Catholic Church sends a representative, Bishop Marco Bandini, to visit the Catholic churches in Moldavia to find out the state of affairs and to take, if necessary, the appropriate measures to redress their situation. The Pope's messenger to Moldavia wrote a manuscript about his visit. We have extracted from it the quantitative and qualitative elements that could be included in what we call today, inventory process. The operation falls under the most likely procedures by which the Church aimed to know the state of its various components. There is some kind of inventory preparation, done by Bandini sending an edict to the churches he was about to visit and asking for a statement from those responsible for any issues they were aware of. After visiting 40 villages, in which there was or existed a Catholic population, Bandini made interesting and detailed descriptions of a whole series of elements, giving quantitative data and often making qualitative assessments, including money expressions. Besides enumerations and assessments of the fortunes of the churches visited, we also find important demographic elements from Bandini's work.

Keywords: Catholic Church, auditing, inventory process, Moldavia, Marco Bandini

1. Introduction

Religious organizations have often managed more or less economic activities, materialized in money or property flows, properties or debt items. The development of such organizations in time and space required the establishment of a network of responsibilities, a system of evidence, a control system in the management of the various components of the material properties of the church (churches) or of its human resources. It is no wonder, therefore, that the temples, and later the churches, were some of the first perimeters where recording procedures that evolved to more or less elaborate accounts were found.

Thus, Jean Jaques Glassner [1] tells us that, with 1,500-2,000 years before Christ in Mesopotamia, temples were large economic complexes, having extensive land areas and doing all sorts of activities handicraft, banking and tax,

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and the clergy within these temples necessarily included administrative agents. The need for accounting in the forms it could take in ancient times is justified and doubled by the need for accountability. Thus, the analysis of the situation in Mesopotamia and ancient Egypt identifies systems developed in this sense: an individual's responsibility towards another individual, the individual's responsibility towards the state and the state's responsibility towards the individual [2]. From the Bible, Barlev discovers another level of responsibility - the leader towards his people (as exemplified by Moses). Starting from the oldest antiquity, the tools of responsibility and accountability used by religious organizations were developed, modified, reinvented, improved and adapted to specific developments and times throughout history.

In antiquity, in the Middle Ages or in capitalism spread over several centuries, to various Christians, Jews or Muslims, generalized or customized in some situations (certain religious orders, certain monasteries), we are always experiencing sources that speak of the manner in which kept track of what was to become, through the commercial activities itself, complete bookkeeping (first in single-entry accounting, then in a double-entry accounting). Swanson and Gardner note that from a historical point of view, the Western Church played a central role in the development of capitalism and accounting [3]. Carmona and Ezzamel show that there are authors who have provided evidence that Catholic Church organizations used sophisticated accounting and reporting practices that could rival those used by the firms [4]. The need to find livelihoods to allow the institutions' perennial existence, the existence of managed assets, appointed or elected managers has inevitably led to the identification of responsibilities and mechanisms for verifying the respective management. We are thus at an early stage of auditing.

The research on the way that religious organizations have held accounting falls within the broader theme of non-profit organizations' accounting [5]. In 2006, Carmona and Ezzamel notes that research on the relationship between accounting on the one hand and religion or religious institutions on the other hand is rare in relation to the prominent role of these institutions in society [4]. In a review of literature on accounting practices in religious organizations, Booth [5] notes that at that time the existing literature referred in particular to the description of good accounting practice in the principal Western churches, rather than to their explanation.

The purpose of this study is the accounting analysis of an exceptional document from the middle of the 17th century. It is a work written by a Catholic bishop (Marco Bandini) sent to Moldavia to find out the state of Catholic churches in this part of the world, in the rather uncertain context of the offensive of 'schismatics' (today's Orthodox Christians under the initial protectorate of Byzantium). For this we extracted from the text the elements that can be recognized as phases of important accounting/audit work - the inventory process: its preparation, but especially the inventory results in terms of narrative descriptions and quantitative and value findings related to buildings, religious objects, money, furniture, worldly wealth, population (with ethnic and religious

structure). We have centralized these data and we can see the existence of inventory techniques that seem pretty well known by those involved, systematically applied techniques, as well as very detailed results in terms of quantity and value.

2. Relationship between accounting and religion

Authors in the field of accounting literature, particularly from critical accounting, have recently turned to religion and Theology as sources in interdisciplinary research [6]. Jacobs finds that research into the role of accounting in a religious context has taken into account, in a somewhat simplistic manner, the consideration of accounting as inevitably secular, in opposition to the sacrament we always expect in the case of religion [7].

However, Ezzamel believes that for ancient Egypt, accounting functions as part of the religious ritual of the temples, designed to ensure and maintain order, and that the sacred and the profane intertwine in the role of accounting [8]. On the same line, referring to the religious organization that functioned in the 15th century, Bigoni et al [9] publishes a study whose conclusions do not confirm sacred-secular dichotomy; accounting tools are strongly complementary to sacred values. Also Bigoni et al find that there is no (in the organization they have studied) any hostile attitude of the clergy to accounting tools [9].

On the other hand, at the approach of money by religion, Brăilean et al [10] show that, in the case of Jews, money is considered a mechanism by which the sacred is converted into profane, a means of solving conflicts, of solidarity, of freeing up constraints, and of serving God. Lightbody advances the idea that pursuing the way resources are handled is based on the belief that sound management will facilitate future revenue generation which, in turn, will ensure the continuity of the Church's mission and allow the realization of its transcendental goals [11].

Historical research on the relationship between accounting and religious institutions must also take into account the type of institution to which reference is made: different cults may have different approaches, and within the same religion it is likely that we will find slightly different procedures depending on the spatial location of these institutions or according to the particularities of the religious community proper, which keeps records (religious orders, religious communities, temples, monasteries). Bigoni et al [9] show that pastoral visits as a practice of accounting have been the main means of promoting and strengthening the spiritual values promoted by the reforms of the Catholic Church - accounting tools such as inventory and income and expenditure registers have become fundamental to achieving these goals.

Thus, Bandini's visit to Moldavia in the years 1644-1647 does not represent an isolated and occasional action for the Catholic Church. We find testimonies of other similar actions, through objectives, content or results, some long before the period studied in this text. Feuilloley attempts to establish a link between the current accounting principles and the principles they derive from a

very complete document drawn up by the monks of a French abbey in Normandy after inventory of the domains and sources of revenue generated by relationships with those who were actually working in these areas [12]. This inventory took place in the second half of the 13th century and was completed in the early 14th century. We find out from the same author that an inventory of the goods and resources of a whole country (England) was finalized in 1086, on 1,400 pages at the request of Wilhelm the Conqueror.

In the same context, is the opinion that the presence of accounting documents is current in the Normand ecclesiastical archives at the end of the Middle Age [13]. Also in the case of France, Lagadec and Restif note the systematic presence of parish accounts in the XV century [14]. Prieto et al studies the accounts of a Spanish monastery for the 18th century and find a sophisticated, uniform and systematic bookkeeping system - the accounting function serves as a basis for accountability and decision-making and seems to have been professionally carried out by persons with clear attributions in this respect [15]. At the same time, Prieto et al advances the idea that such a bookkeeping system has been created over time and has been widespread before the period of analysis. The introduction and use by religious missions of a complex system of accounting tools - registers, inventories, and instructions - are invoked by Carmona and Ezzamel [4] for an 18th century period in America; In this case, the isolation of metropolitan missionaries made them (re) build such a system of bookkeeping and accounting.

The knowledge of the members of a religious order of accounting rules is brilliantly illustrated by Luca Paciolo, an Italian scholar and Franciscan monk who, in a wider work (*Summa de arithmetica, geometria, proportioni et proportionalita*, printed and published for the first time in Venice, 1494), also includes a *Tractatus de computis et scripturis*, translated as a double-entry accounting treaty [16]. The main addressees of this work were, apparently, the merchants of that time who used it as a reference text as a source of fun - thanks to the mathematical puzzles contained - and as help for the education of their children [17, 18]. One of the recommendations made by Paciolo traders is inventory making process. In a work published in 1586, another monk - Angelo Pietra - applied the principles of accounting to a monastery [19]. In the 16th century Spain, strict accounting and good administration rules were established for some religious brotherhoods often under the control of craftsmen [20] - among the authors' rules, we also find the obligation to perform inventory when transferring the management from one person to another, as well as the presentation of a report by the old manager.

Ionașcu et al [21] asserts that there is evidence showing that, from the 15th century to the 19th century, some organizations in the current Romanian area (including monasteries) had *memorandum* style accounting.

3. Results and discussion

3.1. The context of Bandini's arrival in Moldavia and inspection preparation

Marco Bandini (Bandulovic) was sent to Moldavia in September 1644 - to serve as administrator or apostolic vicar. The effective visit of Catholic parishes in Moldova takes place between October 1646 and January 1647 [22]. Just before he arrived in Moldavia, Bandini notes rigorously what he received as support for travel from benevolent people (money, clothes, horses, wagon, food, drink).

Beyond the religious aspects, one of Bandini's main intentions was to ascertain in a precise manner what goods, what sources of income Moldavian churches had, how they were administered and what was the demographic situation of Catholics in the parishes visited. For this, an edict was sent to the churches concerned, a document that contains clear, more detailed or more general guidance on good administration (to preserve the parishes' goods and incomes [23]), as well as instructions on how to wait for his visit. Most likely, Bandini followed some procedures already established by the Church for such visits. Some of Bandini's rules are now found in legal inventory rules. For example, the manager's statement before inventorying is required today and was also required by Bandini; the aim was to establish a starting point assumed in the inventory.

The Edict to the Parishes establishes among others [23]: to prepare the titles of property titles, inventories of the goods and the treasures of the churches, also with the books concerning the church service; to inform at the right time whether there is any corruption in the parishes, abuses of holy things, heresies, alienation of church things, usurpation of goods, unnecessary administration; for no one to say that he did not know, [...] to be displayed on the doors of the churches [...] in order to be better understood by all ...; to write down the concubines, the shrines, the blasphemers, the idolaters and the public sinners.

3.2. Quantitative findings in the inspection of Catholic churches in Moldavia

If we leave aside the religious implications of Bandini's visit, we find a whole series of elements that insist on the inventory process, probably because of the frequency they occurred in the various parishes and a list of inspectors' priority:

- specific real estate: places of worship, with its standard facilities, bell towers, cemeteries, parochial houses, houses of teachers;
- common real estate: land, vineyards, orchards, houses, buildings for rent;
- church scents and other goods intended for worship;
- books of worship (sometimes with their titles);
- furniture of all kinds and destinations;

- earthly wealth: fruit of the earth (fruits, wine, animals, fodder), money, means of transport, various goods equipment, barrels, mills;
- riches offered by nature: clean and good waters, forests, hunts, pastures, fish far and different from Italy, fertile soil, salt, fuel, vast fields, ores.

A complete inventory involves a comparison between scriptural and factual. As far as possible (in the case of older records or credible testimonies), Bandini also gives us comparisons of what he finds with what he should have been or what there was a few years ago. It usually makes this kind of comparison when it finds that little has been left of what it was, even causes the shortcomings found: theft, destruction, more or less dubious alienation, goods possessed by priests or bishops. The role of the visitor is not limited to the finding - Bandini is authorized to take action, to make sure things are right - if necessary. Thus, he does not hesitate to praise that after his arrival and took over the administration of a monastery in Bacau, its earthly fortune has doubled (animals, birds, wine vessels, oats ...).

The quantitative elements resulting from Bandini's accounts materialize in the following data:

- he visited 40 villages in which there was or existed a Catholic population, identifying 20 buildings used as churches (in some villages without churches, either they find that they existed, but they broke down, or believers go to the church in a neighbouring village.);
- he verified the existence of the church inventory, looking for the following: altars, icons, potteries, liturgy, veils, censers, cases, table, handrails, altar facings, canopies, bells, white bells, baptisms, scholarships, quotas, relics, corporal, censer, cloaks, blooms, other ecclesiastical books, bottles, purifiers, wipes, pots;
- he was interested in the existence of goods that would provide the church with the material survival: wagons, chairs, parochial houses, earth, beer booths, mills, mud whites, wine vessels, animals, birds, cabbage vessels, carpets.

3.3. *Qualitative evaluations in the Banding inventory*

In addition to quantitative findings, Bandini also offers descriptions of the goods he finds in and around the researched churches, often trying to make qualitative ranges and even assessments (quite rarely). The details refer to the quality, the provenance, the way in which they were purchased and the branch through which they arrived at the respective church. In Table 1 we have centralized some of these findings.

For the difficult situation of the Catholic churches visited, Bandini also finds some explanations, writing in various points of his account of: robbery, ruin, laziness, fire, laziness, drunkenness, malice, incomprehension, bad intent, small leaf, disinterest, mischief, lack of a manager, barbarity, Moldavian habits, expensive processes, loss of priests, plague, scandals, lack of sermons, threats, adventures, lack of discernment in the acceptance of priests.

Table 1. Descriptions of goods found by Bandini in Catholic churches in Moldavia.

No.	The type of good subject to inventory and its characteristics	The village where there is the good	Work page where is the description
1	A little cracked silver cup, another broken lead, [...] a good enough Liturgy	Huși	90
2	The Catholic site is made of unburned bricks, roughly piled, [...] an old red liturgy, a broken canopy.	Galați	108
3	Icons - rudimentary	Stănești	114
4	A broken silver cross, [...] a veil and a corpse made of ordinary cloth	Trotuș	126
5	A beautiful canopy of black marble [...], a bell in pretty good condition	Lucăcești	136
6	Three silver bowls with gold, [...] a woven dalmatiko with white, but worthless flowers, [...] two wooden crosses, very ugly and worthless, [...] icons gross, of no value, ... a volumetric deterioration of <i>Libri decretales</i> , [...] once a beautiful and beautiful construction, now in a pitiful and incredible ruin.	Bacău	144-188
7	A silver chalice, polished with great art	Roman	192
8	An icon of schismatics, painted with a pretty brush	Săbăoani	198
9	Damaged and mowed books, [...] the parochial house collapsed, even the teacher's home is a ruin	Tîrgu Neamț	202-208
10	An artistic missal book, with turrets and silver shutters	Baia	208-218
11	A good lit litter, an almost new antiphonist, on royal paper	Suceava	220-226
12	The cemetery is large and in a suitable place, [...] two bells in good condition, large and resounding, [...] two abandoned vineyards	Hîrlău	230-234
13	The larger cross is of gilded silver, marked with flowers, adorned with not very precious stones, [...] a crushed copper cube	Cotnari	234-244
14	An old and damaged liturgy, [...] a yellow, silk case, in good condition, [...] strong lattice	Iași	246-284

If he finds a flourishing situation, Bandini does not hesitate to praise the way of administering the church in some localities. For example, at Cotnari *the three churches are flourishing, the well-worked vineyards [...] and the*

preaching of the divine word remained in honour to the Cotnari people, compared to other Moldavians [23, p. 242].

Bandini uses only rarely money expressions of the goods he meets in his mission. Most of the time, such an assessment refers to actual transactions in which it has participated or has certain information (Table 2).

Table 2. Elements relating to the valuation of goods involved in transactions.

No.	Transaction and (if applicable) type of good evaluated	The price and the currency of its expression	Work page where is the description
1	A medium sized wine pot, [...] sold	15 thalers with lei	88
2	Big chunks of salt	a silver pen or two Polish solidi each	130
3	Penalty	9 thalers with lei	168
4	A large barrel for boiling the wort	10 thalers with lei	188
5	Repairing a barrel for fermentation of beer	8 thalers with lei	188
6	For the cultivation, for three years, of three deserted vineyards	800 Roman scunzi per year	276
7	Redemption of two vineyards sold	800 scunzi	276
8	At Cotnari, almost every year, the parish gathers over a hundred barrels of wine	each barrel is worth at least 15 scunzi	236

3.4. Elements on the population of villages in which Catholics are

In the 40 villages visited, Bandini makes a kind of census of Catholics and even explicitly presents the figures he has reached for 27 cases; in 12 cases, he presents the number of families found. It ensures that the number of Catholics has not been established by approximation, but by actual counting. Other 12 villages include non-Catholics (schismatics, Jews, etc.). If we leave out the 13 villages where there are no Catholics, we see that the visited places have between 10 and nearly 700 Catholics: from *Strunga* - 11 people, *Vaslui* and *Piatra lui Crăciun* - 16 people or *Hîrlău* - 19 people in *Huși* - 682 people, *Bacău* - 680 persons, *Iași* - 430 persons and *Faraoani* - 400 persons.

The average number of Catholics in the villages they live in is somewhere around 150. Where it was possible, the visitor counted (or perhaps trusted in the estimates of others) and non-Catholics or presented the total number of inhabitants - for 12 villages we find or can reconstruct this information. The largest towns visited and for which the number was given are *Iași* (with 48,000 inhabitants) and *Galați* (with 15,000 inhabitants). With the total number of inhabitants, there are situations in which we are given the ethnic composition: Wallachians, Armenians, Hungarians (i.e. Transylvanians), Poles, Ruthenians, Saxons, Greeks, Bulgarians, Albanians, Turks, Tartars, Muscovites and some Italians.

For better evidence of the population, Bandini advises religious leaders *to keep the name of those who have married, by day and by year, to the Church. Likewise, the names of the baptized, of the miracles and of the dead.* [23, p. 286]

It is interesting to highlight the short characterizations that Bandini makes in the text to the different ethnicities he meets in Moldova, sometimes rushing to generalize some traits:

- *the people in Bârlad cultivate vineyards, but not with the same force as the people from Huși, nor do they devote too much to agriculture, but deal with trade rather than any other work; the earth is fruitful, but people are very lazy* [23, p. 104];

- *in Bacău, he (the priest) knew the Moldavian habit, when the ecclesiastical goods were estranged without any scruples or were looted by priests from other parts or even by bishops; therefore, on the brink of death, he left through testament the goods acquired by Church in the care of unconventional parishioners* [23, p. 150];

- *at Roman, there are Wallachians and Armenians; the Armenians, richer than the Wallachians, have better homes and streets, and are more civilized even in morals [...]; there is no Armenian who does not deal with trade* [23, p. 194];

- *the only monastery in Baia was standing, for the one who was accused of destroying it was bought by the merchants of Baia with a very generous donation of precious things* [23, p. 228];

- *at Cotnari, the Sași ethnic people compete against the Hungarians, through wealth and passage* [23, p. 236].

3.5. Other findings, descriptions and tips

In addition to the actual inventory of goods and the census of Moldavian Catholics, we also find interesting facts about economic life, the customs of the times, the way wealth was managed, and so on. For example, in a dispute over the right to property, we find out that *the prince can donate his own goods; if he donates foreign goods the donation is valid as long as he rules; when his reign ends, the gift of foreign goods ceases.* We also find that there are communities exempt from charities and gatherings as a privilege granted by the prince, as there is a village where the tax is paid in salt: *the inhabitants must cut 40 large boulders of salt for the week* [23, p. 130].

Care for good evidence arises not only from Bandini's statements, but also from the behaviour of other people involved in church property management. We see this in the document made on the occasion of the transfer of the church scraps from Hârlău to Cotnari: there is a very detailed list of the transferred goods and their main characteristics, with the names of the persons involved and with the date. From the same document, a certain fatalism or interest to cover a future not very worthy deed: *and if a misfortune would happen, through a robbery or thieves, considering that the province is changing, no one is forced into impossible things* [23, p. 232].

Wine is another constant in Bandini's descriptions: it easily identifies the villages where good wine is obtained and compares it with Hungarian wines. At the same time, it also identifies the places where the vineyards lie. It is best described the village of Cotnariu and the attraction that it exerts solely due to the potential of the vineyard: *this fair does not enjoy either a beautiful settlement or the pleasure of a river or spring [...]; from humble huts a fair filled with worlds where now, thanks to the vineyards, not only the principles, but all the leaders of Moldavia, and even from neighboring Poland, many have set up wine cellars and buy the vineyards they cultivate* [23, p. 234].

As an apostolic envoy, Bandini feels the need not to be content with the mere finding of the state of fact in Moldova, showing just what he has done to make things go better. He has made new acquisitions, recovered previously alienated goods, has drawn up acts for certain properties, corrupted and punished corporally the guilty or impotent, fined the wicked (sinful), determined the effects of natural disasters and took care to repair their effects, refreshed the ritual procedures, tried to restore of proper ties with parishioners, appointed administrators of the churches' goods.

4. Conclusions

Since ancient times, religious organizations have been suitable for the creation and development of accounting techniques, including bookkeeping, then exported to the business world or to public institutions. One of the procedures required to properly manage the wealth of an entity is inventory. It is not surprising that the Catholic Church, in the middle of the 17th century sends a representative to visit the Catholic churches in Moldavia and, if necessary, to take the appropriate measures to redress their situation. Bishop Marco Bandini, the Pope's envoy to Moldova, wrote a work on his Moldovan experience. I have extracted from it the quantitative and qualitative elements that can be included in what we call inventory today.

It can be seen that the operation fits into the most likely procedures by which the Church aims to know the state of its various components. There is some kind of inventory preparation, by sending Bandini an edict to the churches he is about to visit and asking for a statement from those responsible for any issues they are aware of.

After visiting 40 villages in which there was or existed a Catholic population, Bandini makes interesting and detailed descriptions of a whole series of elements, giving quantitative data and often making qualitative assessments, including money expressions. Thus, the main categories of inventory elements refer to real estate specific to places of worship, common real estate (land, houses, living, etc.), cult books, and furniture, products from land or animals' exploitation, natural riches.

Besides enumerations and assessments of the fortunes of the churches visited, we also find important demographic elements from Bandini's work. Thus, we find descriptions of numerous Moldovan localities, population data,

including elements on the characteristics and behaviours of different ethnicities that populate Moldova at that time.

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