Accounting and art: the art commissions of the Confraternities during the XV and XVI centuries

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Abstract

Purpose: This research investigates the link between accounting, religion, and art to understand the managerial approach of the Confraternity of Corpus Domini of Urbino and the phenomenon of art commissioning between 1465 and 1513.

Design/methodology/approach: This study is based on the interpretive historical method (Previts et al., 1990) employed to understand, through accounting, the managerial role of confraternities within the economic activity of art commissioning. To this purpose, our analysis is based on a primary source, represented by the book of revenues and expenses, named B1 (1465-1513).

Findings: The analysis has provided evidence of the role of Urbino's Confraternity in supporting art commissioning and its capacity to invest significant resources in favor of the social, religious, and institutional environment of the time. Results show the connection between Urbino's Confraternity and painters based on their commissioning agreements, the relation between painters and the Ducal Court, and, finally, the role of the Duke of Urbino in funding the Confraternity's initiatives for painters. Thus, this study highlights the major role played by Urbino's Confraternity in art commissioning, an instrumental part of the Confraternity's mission.

Originality: This paper presents a unique case study that brings out the managerial approach in art commissioning through accounting documents that make activities and links visible.

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Introduction

In the existing literature, the increasing interest in historical studies concerning management issues and accounting practices in religious organizations can be attributed to the ability of accounting practices to reflect "the social and economic importance of religious organizations, particularly in the historical context permeated by religion, and where religion provided the roots of institutional life" (Cordery, 2015, 430-431). As noted by numerous authors (Carmona and Ezzamel, 2006; Baños Sánchez-Matamoros et al., 2013; Spraakman and Quinn, 2018), accounting proves to be strongly related to the religious, political, economic, and social contexts in which it is exercised (Wirtz, 2017).

There is a mutual relationship between accounting and religious organizations. On the one hand, accounting represents a tool capable of boosting the development of these organizations by supporting the management processes and the achievement of organizational goals (Dobie, 2008). On the other hand, these religious institutions are fundamental for the evolution of accounting practices, resulting in the expansion of the range of required and disclosed information (Rothstein and Broms, 2013). Therefore, the fundamental role of accounting in documenting different aspects of organizational activities becomes clear. Accounting systems can record past events in terms of quantitative information and provide important information regarding the economic, social, and institutional contexts in which they have taken place (Riccaboni et al., 2006). Consequently, an accounting system can be considered a management tool aimed at verifying the state of implementation of the planned objectives, the financial and tangible resources owned, and, through the comparison between cost and revenue, the efficiency and the effectiveness of management.

In the literature, several researchers have highlighted the role of accounting systems in managing internal and external interdependencies by highlighting the role of accounting in shaping and constructing the organizational order (Otley, 1994; Kloot, 1997; Euske and Riccaboni, 1999). Furthermore, over time, numerous studies have highlighted the strategic role of accounting by exercising power and control (Carnegie and Napier, 1996; Quinn et al., 2021) over the social order within society and organizations (Stacchezzini 2012). Therefore, accounting can be considered "a power-knowledge element, capable of underpinning power structures within organizations, supporting relationships of dependence and autonomy and facilitating the exercise of power in social relationships" (Leardini and Rossi, 2013, 8). Moreover, accounting is also seen as a tool for monitoring religious behavior (Herda et al., 2013) and the control system that shapes a state's structure (Gatti and Poli, 2014).

Thus, accounting is pivotal within a company, given that it has the power to support managerial choices at each organizational level and to implement directives (such as gathering financial resources) aimed at reaching long-term objectives.

Notwithstanding the growing interest in enhancing the theoretical foundation on the relationship between accounting and religion, little attention has been given to organizations meeting religious aims but without the direct involvement of ecclesiastic members, such as confraternities (Moggi et al., 2016); in turn, scarce focus has been devoted to the power of accounting in making managerial, economic, and historical activities visible (Prieto, Maté and Tua, 2006), such as the phenomenon of art commissioning. In addition, accounting history literature (Williams and Wines, 2006; Carmona, 2004) identifies the period spanning from the XIII to XVII centuries as being under-researched by non-English speakers (Maran and Vagnoni, 2011).

Confraternities are a peculiar type of religious organization of medieval origin and are widespread throughout Europe, mostly consisting of lay members, based on Christian spirituality, brotherhood, and charity (Durand, 1949). They would take up residence in churches, convents, monasteries, friaries, or independent chapels (Black, 2000). These organizations are characterized by their regulatory statute, their devotion to a specific Saint (to Jesus or the Virgin Mary), their established mission, and finally, a custom banner (Rondeau, 2000; Esposito, 2000).

Confraternities covered an essential role in many urban areas by engaging in activities regarding political, social, and economic issues. Their members were highly committed to supporting and promoting social and economic welfare, as well as religious education and social stability (Black, 2000). One of the most critical managerial aspects for confraternities is centered on the art commissioning phenomenon. This activity required an extraordinary ability to manage financial resources for acquisitions and expenses, and the accounting system represented a way to keep track of this.

Thanks to huge assets accumulated through exceptional gifts and donations on behalf of the Confraternity's wealthiest members and followers, confraternities could profoundly affect the dynamics and fate of the economy. In particular, the art commissioning on behalf of confraternities exemplifies their leading power role. The power relations take shape between the confraternity and the Bishop (a religious authority who would support the confraternities but also would harbor feelings of mistrust and even hostility towards them) on the one hand, and the political power on the other. In particular, the latter would perceive confraternities as a potential source of social prestige and economic wealth. Therefore, politicians wanted to be part of the confraternities' network in order to exercise some form of power and involvement to attempt to capture the patronage of the confraternal shrines and symbols to legitimize and reinforce their influence on the city's institutions (Terpstra 1995). Even the city judiciary took part in the confraternities' work by undertaking protection activities; in turn, confraternities became the mandatory representatives of the institutions (such as the Venetian Great School, for example, see Takami 2017).

Therefore, this study contributes to enriching the extant literature by focusing on the Confraternity of Corpus Domini (Marche Region, Italy) from 1465-1513, highlighting the managerial financial side of art commissioning.

The Confraternity of the Corpus Domini of Urbino was probably established at the turn of the XIV century. However, the first official documents were produced on April 18, 1351 and approved by the local Bishop Francesco Brancaleoni. These documents referred to the Confraternity Statute written in separate sections and the authorization to accept donations. This lengthy period between the Confraternity's birth and the production of these documents is justified by the ecclesiastical authority that, before deciding to approve Statutes, would have had to evaluate the activities for a certain period (Cucco, 2017, 47; Moranti, 1990). The first statute was lost. However, a later version published in 1654 is considered an updated version that comprises affiliation purposes and activities. These are needed to accomplish the mission and rules for its internal organization and administration. In the following centuries, numerous modifications were made to the Statutes, the latest of which was the 2017 enforcement of the new ecclesiastic and civil rules.

There are several reasons why it is important to adopt the Confraternity of Corpus Domini in Urbino as the focal point of this study. Firstly, the Confraternity represents an excellent example of a religious (lay) institution that exercised a very strong role, not only from a religious standpoint but also socio-political, in the context of important Duchy and Seigniories that were present in the Italian territory, with the Duke of Urbino recognized as one of its main ones. The Dukes of Urbino always showed a strong interest in the life of the Confraternity: they would even make frequent money donations, especially for the construction of the Corpus Domini Church, which became the seat of the Confraternity. Duke Federico himself was portrayed together with his son Guidubaldo in the Communion of the Apostles (1474) by Joos van Wassenhove (Giusto di Gand or "da Guanto"). The prestige enjoyed by the Brotherhood is also attested by the illustrious names of its members: painters Raffaello Sanzio (and his father Giovanni Santi), Federico Barocci, Timoteo Viti, Cardinal Albani's family members, etc. Secondly, the Confraternity of Urbino is one of the oldest confraternities in Italy: the chapters approved in 1654 state that the Confraternity of Corpus Domini of Urbino was founded around 1250, as attested by some parchments in the Archive of the Confraternity itself, which recorded donations or sales dating back to 1243. The first certified document of approval of the chapters (statutes) of the Confraternity by a Bishop dates back to April 18, 1351. Thirdly, the wealth and importance of the Brotherhood were reflected in the choice of painters and artisans who were among the most illustrious names of their time, giving rise to a strong and significant phenomenon of artistic patronage.

In short, Urbino's Confraternity appears emblematic of the more complex phenomenon of confraternities in the period between the Middle Ages and the Renaissance. During this time frame, confraternities represented an irresistible attraction, in terms of religious and economic issues for both ecclesiastical and political authorities. Confraternities represented a form of controlled and regulated socialization amongst lay citizens which helped to avoid repercussions for the social hierarchy.

The paper is structured as follows. The following section discusses the origins and development of confraternities in Europe and Italy. It illustrates juridical, managerial, and organizational aspects of confraternities while describing the relationships between upper-class power, religious authority, and confraternities, in addition to providing information regarding their involvement in art commissioning activities. The entire archive, in particular, the accounting books belonging to the Corpus Domini Confraternity of Urbino between 1465 and 1513, is described in the method section. Book B1 has been analyzed to show how the managerial role of the Confraternity supported the artistic activities of the two painters Paolo Uccello and Giusto di Gand. It has also helped to assess the crucial position, as far as art commissioning is concerned, of the Confraternity within the network of relationships woven into the political and religious power, in addition to their social context. In the last section, we summarize the results and give some indications for further research in this field.

Literature background

Historical background of the Confraternity

In Italy, confraternities developed during the Medieval, Renaissance, Catholic Reform, and Counter Reformations periods; these times can fall under the broader term of Early Modern Period (Terpstra, 2000).

According to Mantineo (2008), around the X-XI centuries, the first documented evidence of the existence of confraternities emerged in the testament of Giovanni Bishop of Pavia, in 922

CE, in which the earliest Italian confraternity is named: "Schola dei sacerdoti della santa chiesa Veronese". After about 300 years, respectively in 1244 and 1260, the Laudesi (in Florence) and the Disciplinati (in Perugia) emerged in the confraternity landscape as organizations, made up of strong believers in Christ, devoted to the Virgin Mary and reunited in the battle against evil.

As a result, between the XII and XIV centuries, confraternities spread profusely throughout Europe (De La Roncière 1998, 325-382), especially in major cities. At the beginning of the XV century, there were almost ten confraternities, hosted by the convents' churches and parishes, which established strong ties with society and community, under a patron saint. Moreover, other factors promoted confraternities—first, the consolidation of Eucharistic piety as a central dimension of Christian worship. Second, after the introduction in 1264 by Pope Urban IV of the liturgical feast of the "Body of the Lord" (Corpus Domini), the need to provide the custody of the Most Holy of the tabernacles and the management of the liturgical cult increased over time, guaranteeing, in turn, the maximum honor to the sacrament (Zardin 2001, 27-28). This factor led to the development of the "Schools" of the Body of Christ, which were named Confraternities of Corpus Domini at a later date. These Confraternities gave new impetus to the iconographic tradition and sacred furnishings that arose from the intimate union of the religious aspect with the representation of the physical reality of Christ.

Furthermore, the widespread desire for a renewal of Christian life expressed through a more intense community spiritual life and prayer led to the inception of the Companies of Divine Love (in Genoa in 1497) and of the various Confraternities of Charity, Mercy, etc. (primarily through the construction of orphanages, hospitals, etc.).

In addition, the affirmation of devotion towards the Saints and, above all, towards the Madonna promoted the offspring of both specialized Marian Confraternities (dedicated to the Immaculate Conception, Saint Mary of Purification, the Virgin of Sorrows, the Virgin Annunciation, etc.) and Confraternities of the Rosary (prayer practice introduced by the Dominican Order since the XV century), many of them with female participation.

Finally, the Lutheran reform expressed doctrinal positions contrary to confraternities and, in general, to devotional communal practices, favoring one's personal relationship with God, granting the primacy of faith and the mystery of Grace over works of charity, and opposing the popular cults of the Saints and the Virgin Mary. Furthermore, they were in opposition to the system of indulgences and prayers connected to the relationship between the living and the dead.

During this time, the development of confraternities persuaded the Church to formally recognize these institutions, during the Council of Trent (1545–1563), as charities acting under God's worship, the salvation of souls, and to help the poor (Moggi et al., 2016). Therefore, from the late XVI century onwards, the ecclesiastic authority began to regulate the organizational aspects and exercise full control. Elements such as statutes, missions, local branches for reunions and prayers, and budgets were defined and managed. The aim was to bring the confraternities back under the total jurisdiction and pastoral care of the clergy (Zardin, 2001).

During the XVIII century, confraternities suffered a decline due to cultural and political elites who wanted to reform society according to a modern view. Numerous Governments had begun to manage the welfare system. They pressured the Church's autonomy by appointing clergy members and exercising control over managing confraternities' assets. Moreover, after the French Revolution, confraternities were disbanded, and their assets ended up being forfeited by the authority of the State. Despite this, only the confraternities with religious aims and ties to Christian institutions survived.

In Italy, during the Post-unification period, there were two types of confraternities. The first ones were worship-based confraternities under the local Bishop's control. Instead, the other ones were charity-based confraternities, which were part of a network of congregations of charity, controlled and managed by local administrations following a unitary discipline. The 1929 agreement between the Italian State and the Holy See acknowledged the confraternities (with a prevalent or total purpose of worship) as independent entities. Therefore, it was useful to safeguard confraternities' religious aims, assets, and membership rules (Fraternali, 2017). However, the new canonical code of 1983 acknowledged the Confraternities as lay associations with ecclesiastical legal status and placed them under the supervision of the competent Bishop and united them in a specific Confederation of the Confraternities of the Dioceses of Italy, which was approved, in turn, by the Italian Episcopal Conference in 2000.

Juridical, organizational and managerial aspects of confraternities

Confraternities are heterogeneous organizations in terms of the number of members (female or male), vocations, and locations. However, several features are common to different types, such as the statute's presence, the devotion to a specific Saint, Jesus or the Virgin Mary, an established mission, and finally, each confraternity had a custom banner (Rondeau, 2000; Esposito, 2000; Moggi et al., 2016). Since the Middle Ages, the statute was a crucial tool for the confraternities' governance. These statutes are formal documents that outline the confraternity mission, members' dues, organizational structure, composition, and functions (Rondeau, 2000; Esposito, 2000). For example, by analyzing the Statutes of "Compagnia dei Battuti" of Saint Dominic in Bologna, reformed in 1443, a widespread description of set duties and activities emerges, both individual and communal. In these statutes, it is possible to determine that each activity has to be done in favor of "the honor and glory of the God," the rules of Christian behavior (including the practice of works of mercy) and their respective protocol to follow. Additionally, the statutes, especially those drawn up after the Council of Trent, contained recommendations related to education (catechism), mutual corrections, punishments to be inflicted on those who break the rules, the spiritual guidance of experienced priests, the examination of conscience, family prayer, and so forth.

The confraternities were mainly devoted to raising and spending money for worship, increasing their properties through legacies and donations, allocating the resources to charitable activities and improving the well-being of the civic community (Terpstra, 2002).

Confraternity income came from member subscription and regular financial contributions to support daily expenses—from offertory box donations, or door to door collections, to direct contributions by wealthier members—from real estate investments, loans, or third party revenue, also by non-members but with the common goal of supporting confraternity activities (Terpstra, 2002).

A variety of accounting entries tracked income and expenses. Accounting books, even though they are the rarest of the surviving records, can be considered the most valuable and important sources in determining the yearly changes that occurred in income and expenses and understanding who helped reach—and for what reason—the confraternity's goals (Terpstra, 2002), also through financial loans or copious contributions in cash. Another source of information was the inventories. These documents contained operational records regarding real estate and moveable assets found in the oratory, sacristy, streets or towns' real estate (Terpstra, 2002). Finally, legal records can be considered another source of financial statements. They documented legacies and investments regarding purchases, sales, leases, and lawsuits involving the confraternity (Terpstra 2002). Donations, investments, and financial contributions provided a significant meeting point between the confraternity and the civic community (Terpstra, 2002). The confraternities' organizational structure is elective and is made up of several individuals (Moggi et al., 2016) who carry out either religious or administrative tasks (as shown in figure I).

The Prior is in charge of both groups of subjects, guaranteeing peace, brotherhood, and compliance with the common rules. His work is supported by a group of consultants or by a

Vice Prior. Concerning the religious function carried out by confraternities, the pivotal roles are undertaken by the Master of Novices ("Maestro dei Novizi"), the Liturgical Regulator ("Cappellano" or "Regolatore dell'officio"), and the Sacristan.

Finally, the Liturgical Regulator has the task of organizing religious celebrations such as masses and prayers, recording the presence of members by a register, and guiding their spirituality and education. In addition, the sacristan has to care about the altar, the place of liturgical celebration, and keep an inventory of sacred objects.

As far as administrative functions are concerned, the Chancellor ("Cancelliere") is responsible for the bookkeeping. The Chancellor is usually helped by the Treasurer (Massaro), who receives all the revenues of the confraternity and is responsible for recording the incomes and expenses of the confraternity and safeguarding common goods, such as real estate. Finally, the Procurator ("Procuratore") is in charge of the administrative and legal representation of the confraternity.

As far as the membership mechanism was concerned, confraternity members had to obtain official approval. However, membership was open to everyone (including women), and only those too young of age or those known to have taken part in sinful public behavior were turned down (Terpstra 2002). More specifically, to become a member of a confraternity, it was necessary to be introduced by an older member that would vouch for the new member; consequently, the existing member had to submit the applicant's name to the officials. Most of the confraternities encouraged members to seek out potential recruits. At times, the potential member would approach the officials directly (Terpstra, 2002). After an interview regarding the daily life and spiritual beliefs of the candidate, and after providing reasons why he (or she) should be admitted, the nomination was put to a vote. If two-thirds of the current members approved, the applicant would be accepted as a novitiate.

At this point, the Master of Novices would be responsible for introducing new members to the confraternity. The novice's first step towards membership was to take a vow of silence and read the confraternity statute for the first time (Terpstra, 2002).

The members' duty is to follow the ways of the Gospel: faith and charity. Faith involves religious practices and the worship of God, Jesus, Maria, and Saints, especially during the commemoration days. The duties associated with exercising charity are referred to as works of mercy for the poor, the sick, people in need of love, comfort, and assistance, widows and orphans, foreign pilgrims, prisoners, etc. The practice of such tasks builds a charitable habit which, sooner or later, flows outwards, also extending to those who are not confreres but find themselves in need. These initiatives were originally undertaken only to protect its members.

- Insert Figure I –

The symbiotic relationship between lordly power (signoria) and religious authority

Due to various institutional and territorial entities emancipated by the bishop's jurisdiction, the XV century saw the fragmentation of the ecclesiastical structure also through confraternities. This fragmentation was caused by the absence of bishops from numerous dioceses and the lack of an effective and binding pastoral power. An example of this situation is the relationship between the religious authority and the County of Montefeltro (Urbino).

The influence of the Renaissance Lord and civil power in the ecclesiastical sphere was vital for the consolidation of the church hierarchy itself, albeit for purposes mainly related to the strengthening of the County known at the time as the Duchy of Urbino.

Since the early years of his government, Guidantonio di Montefeltro (1378-1443) thoroughly understood the need to relate to the ecclesiastical power, both at a central and a suburban peripheral level, in order to implement a policy without constraints. He understood that the formal recognition of his territorial dominion as Lord of Urbino was linked to the Church of Rome. His supremacy was exercised as a papal vicar rather than by dynastic legitimacy.

The clerical presence in the Feltreschi domains appears to be extremely solid and stratified in its institutional components, from the bishop to the various religious orders to small regular institutes, reaching as far as the secular clergy and lay organizations (confraternities).

During this period, it is possible to observe an explosion of creative and innovative initiatives that would inspire the clergy, faithful members, and laymen to form mendicant orders, new realities practicing spiritual life, and charitable and welfare organizations. In this rich and complex reality, the fragility of the Church polity favored the interference of social and political forces that aspired to broaden their claim on benefits, properties, and noble rights. The religious orders (and also the confraternities) could close the gap between the population and the State, between the Montefeltro dynasty and urban and rural patricians who were part of their privileged circle of faithful members, enjoying patronage rights and authority over male and female monasteries.

Faced with the inertia of local ecclesiastical institutions, the Montefeltro and the successorial Della Rovere family were called upon to intervene as privileged referents and interlocutors to the numerous requests and aspirations coming from subjects, faithful members, local ecclesiastics, and civil authorities, who were driven by their needs for a religious life of regeneration and healing. The noble authority was recognized as the most competent council.

Numerous pleas were made to Lords of Urbino from various sides (from laypeople to ecclesiastics) on issues regarding the organization of the Church, religion, and the activities of Confraternities. Even the city officials and committees (vicars, commissioners, etc.) sought the council of the Lords for religious problems inherent in society. This shows how the community acknowledged the influence that the Lords exercised on ecclesiastical matters. The Dukes' power was obtained with a bottom-up approach.

In this XV century context in Urbino, the use of the letter as a privileged form of communication to express political ideas and methods of governance became widespread.

Anna Falcioni transcribed 157 mostly unpublished letters, written by the Montefeltro to the Bishop of Cagli (Historical Archive of the Chapter of the Cagli's Cathedral).

These letters attest to various interventions by Duke Federico in favor of the secular and non-secular clergy as regular beneficiaries of favors and donations. More specifically, these letters show the great leniency of Duke Federico not only towards the episcopal authority and the canons of the cathedral, but also towards the religious orders (Dominicans and Franciscans), monasteries, confraternities, and charitable institutions, located in the city and its outskirts. The consideration towards these entities was shown by generous economic support and establishing links of patronage in the areas of Urbino. The Confraternities of the Corpus Domini of Urbino and Santa Maria Della Misericordia and the monasteries of Santa Agata, San Lazzaro, and Sant'Angelo all benefited from the contributions of the Duke of Urbino.

In the Renaissance, politics was put at the service of culture (see the construction of the Doge's Palace, various artistic, architectural, and literary commissions, etc.), as demonstrated by the Cagliesi letters. Under the government of Duke Federico, Urbino grew considerably from an intellectual and cultural point of view thanks to the involvement of musicians, architects, painters, sculptors, philosophers, doctors, writers, tapestry makers, embroiderers, etc.

In this context, the Confraternities held a double role. First, they were involved in the management of care and hospital activities. Second, they were engaged in activities centered on commissioning artworks. The state of Urbino showed a calculated interest in confraternities. The families of the Montefeltro and Della Rovere interfered in the confraternity's organizations (often with the approval of the Pontiff) by influencing the drafting of the Statutes and supervising their activities. These noble families supported reform initiatives of charitable institutions not only to make their presence more effective but also to reassert control of the religious functions already carried out by ecclesiastical bodies or claimed by urban aristocracies.

Furthermore, the Lords of Urbino effectively controlled the designations of bishops and episcopal vicars and called upon the Pope for displacements, removals, etc. Essentially, they gave orders and instructions to the episcopal vicars and approved their work; the ducal control also affected the abbeys. The issue of granting ecclesiastical benefits assigned to trusted advisors of the Duke is quite emblematic.

As a result, the ecclesiastical institutions were considered a subordinate entity to the political and laic power. However, throughout the 1500s, the secular authority of laic organizations (confraternities) over religious institutions tended to decrease due to various institutional crises and upheavals of the duchy. The interference of civil power on religious bodies was attenuated, and the papacy's influence was strengthened. This consolidation was supported by the institutional power of the Roman Curia and by the simultaneous decrease in State interference. The leverage of the Church over the Duchy of Urbino grew consistently. The city became an archdiocese in 1563, with its solid regulatory and organizational autonomy, inspection, and judicial powers.

The power of the confraternities decreased. On the one hand, confraternities represented the means to spread Christianity, but, on the other hand, they represented an entity capable of undermining the power of ecclesiastical hierarchies. This prompted the Church to exercise greater control over these laic institutions. Therefore, all the activities carried out by the confraternities (such as seeking financial resources for social, charitable, and artistic purposes) fell under the ecclesiastical hierarchy's ranks, sway, and functions.

Arts patronage

Patronage, defined as “the action of a patron in supporting, encouraging, or countenancing a person, institution, work, art, etc.," is considered one of the most dominant social processes established in those countries with a rich cultural heritage (Lytle and Orgel, 2014). More specifically, artistic patronage functioned as economic and material support provided by aristocrats, lords, landowners, and religious institutions, to the benefit of artists (such as writers, painters, sculptors, and musicians) (Lytle and Orgel, 2014).

Caius Maecenas (Gaio Clinio Mecenate), the advisor to Emperor Augustus, was one of the first pioneers in patronage activities, recognizing the importance that art could have in shaping society and public opinion (Graverini, 2004). The innovativeness of his thinking did not only lie in giving impetus to art but also in exploiting its advantage as a means of propaganda for the new political order created under Augustus's direction (Graverini, 2004). Therefore, artistic patronage was used to strengthen political ambitions and social positions, and gain respect.

The patron was a key figure in promoting artistic production and influencing the commissioned creative works by recommending their contents and style to achieve specific purposes (Martens, 1992). The artists were required to follow the instructions to the letter. As a result, artists carried out their work to depict their patron's power, thus bestowing more prestige to their courts, palaces, and churches (Zan et al., 2000). Most of the paintings had essentially been commissioned. In the contract stipulated between the painter and the patron, the execution, payment, delivery methods, and the artwork were considered a reflection of the relative socio-economic context of the latter (Lytle and Orgel, 2014).

The price of artworks was a matter of honor, prestige, and status and was determined on a social basis through human relationships and the expression of social virtues (O'Malley, 2013). The price was set in the contractual stage. It was influenced by the size of the artwork, the number of human figures to be depicted, and the number of saints and angels surrounding a religious subject, such as Jesus or the Madonna (Nelson, 2007; O'Malley, 2013). This is because some themes were considered more important than others.

The price was not always fair; however, the artists accepted the economic treatment to advance their reputation (Etro, 2018). They preferred to put extra effort at the beginning of a career to increase their reputation and benefit from this advantage in the medium-long term of their career.

The choice of wealthy people and religious orders to act as patrons for artworks was based on their willingness to project a tailor-made image, gain considerable power and social status, spread feelings of spiritual comfort and salvation, and promote civic duty and responsibility (Lytle and Orgel, 2014).

Furthermore, artworks were a means to put one's identity and status on public display, according to values and standards that were socially acceptable (Zan et al., 2000). The persons depicted, who were usually wealthy people or nobles, were represented as well-dressed and carrying out actions intended to demonstrate their level of education and wealth. The iconography of portraits showed features such as authority, power, strength, beauty, modesty, etc., depending on the intended result (Lytle and Orgel, 2014). Hence, the commissioned art provided the opportunity to mold one's self-image.

In essence, artworks were a way to show the patrons' power and the social status. The greater the reputation of the commissioned artist, the greater the patron's economic and social power in society (Riccaboni et al., 2006). When it came to spreading religious feelings and incentivizing charitable behavior, the Church and religious orders covered the essential role of patrons (Glasser 1977; O'Malley 2005). In this case, the artworks were commissioned to meet devotional and religious needs. The sacred art commissioned was focused on describing the principles of Christianity by highlighting the rituals and practices that would lead to spiritual realization (Glasser, 1977; O'Malley, 2005).

Therefore, art had the purpose of enhancing the holiness of Jesus and the Saints and was instrumental in spreading the faith's precepts and sharing moral and religious values. This was even more important considering that most of the faithful members were illiterate; thus, artworks were means of educating the people directly through visual representation (Glasser, 1977; O'Malley, 2005). In addition, commissioning artworks also contributed to inspiring civic responsibility.

The role of confraternities in art commissioning

Confraternities were great patrons of art and architecture (Wisch and Ahl, 2000). One of the most interesting historical phenomena in the life of the Confraternities is that of art commissioning (O'Malley, 2005). In Italy, during the XV and XVI centuries, confraternities assumed a pivotal role in commissioning artworks that contributed to the development of both the Italian and world artistic heritage.

The confraternities embellished their headquarters and churches with sculptures, paintings, decorations, gold and silver, precious tapestries, libraries, archives, and other handcrafted objects still preserved to date. Moreover, confraternities gave a strong impulse to music and liturgical chant: activities that are assiduously undertaken during religious practices and sacred representations, mainly in those inspired by the Passion and Death of Christ (see the "Stabat Mater" by Pergolesi, commissioned by a Confraternity of Naples).

These activities were feasible because some confraternities were wealthy enough to finance artworks directly; others could afford these commissioning activities thanks to the sponsorship of a powerful patron (Wisch and Ahl, 2000). The costs undertaken for art commissions had high priority among confraternal expenditures (Wisch and Ahl, 2000). Therefore, artistic patronage reflected the prestige and importance of the sponsor. This is also true for confraternities: the more relevant the confraternity, with its many donations or legacies, or with many members and therefore considerable financial resources, the more it could afford to build churches and embellish them through high-quality work of artisans, illustrious painters or sculptors who were paid handsomely.

A strong relationship exists between confraternities and the history of art. It is based on the historical aim of linking people that admire the artworks with the holy sentiment (Glasser, 1977; O'Malley 2005).

This relationship refers to "devotional images" intended for personal and community contemplation and the stimulation of affective piety through the painting, sculpture, and decoration of artifacts related to Christian sentiment. The aim was to enable the spectator to become devoutly involved in the scene that was represented. These effects depend on the reference social context, the significance of the commission, and the implementation methods. The art commissioning choices made by confraternity members were based on their social and cultural backgrounds, as well as the confraternity's aims in supporting charity, religion, and assistance (Glasser, 1977; O'Malley, 2005). More specifically, considering the communicative and pedagogical function assigned to the artistic images and representations, the commissioned work aimed to increase credibility and arouse pity, emotions, and miraculous expectations—according to the commissioning purposes. Therefore, the sacred images became the object of veneration, setting up the foundation for the creation of new confraternities.

The commissioned works represent a high percentage of the widespread religious and artistic Italian heritage artworks—a true challenge to estimate.

Therefore, we can find two roles carried out by confraternities within the art context. First, confraternities express the strong connection between art history and religious organizations. Second, they support the relationship between artistic expression and religious sentiments. Overall, the confraternities have the historical function of "linking" the sacred images and the public that admires them. Works commissioned by Confraternities represent an important part of the holy artistic and cultural heritage.

An example of the relationship between Confraternity and art commissioning is represented by the case of the Confraternity of Corpus Domini. It must first be said that among Confraternity members, some distinguished artists, such as the painter Raffaello Sanzio, his father Giovanni Santi, and some of their collaborators, namely Evangelista di Pian di Meleto, Timoteo Viti, and Federico Barocci, were present. Moreover, there were also Albani family members, such as the brother of Pope Clemente XI and other high profile people who were part of Urbino's cultural and political life. Additionally, evidence from Books of council resolutions shows the strict admission and membership rules of the Confraternity (Cucco, 2017).

Second, the Confraternity has upheld an intense religious life since its inception: the preparation of processions (e.g., Corpus Domini) or religious activities (e.g., San Francesco di Paola), a period of devotion (the Forty Hours Devotion, the Novena of Christmas, etc.), pilgrimages or celebrations, and prayers for special occasions.

Third, merciful activities were undertaken, such as providing a dowry for poor girls, food, assistance to paupers, financial resources for orphanages and schools, and support for the ecclesiastical institutions.

Finally, the Confraternity managed privately owned Churches such as Saint Margarethe (built-in 1343 and later sold and transformed into a private house), Corpus Domini of Pian di Mercato (Confraternity headquarters from 1402 until it was demolished in 1703 to build the College Palace of Fathers of Pious School, or "Scolopi"), and the Church of Saint Francis of Paola, which, since 1708, has become the Confraternity headquarters.

In explaining the relationship between confraternity and art commissioning, accounting data plays a fundamental role in recording economic activities (related to art commissioning) and their management (Riccaboni et al., 2006). Accounting systems offer the opportunity to quantify everyday operations into economic and financial measurements and have the power to unveil and describe the broader context in which they took place (Riccaboni et al., 2006), especially from a managerial point of view.

A relevant contribution to understanding how accounting may bring power relations and managerial aspects to the fore originates from the analysis of documents and accounting books regarding the administration of the confraternity, which are kept in the Urbino Confraternity archive. By analyzing such sources and focusing on the phenomenon of artistic commissions, we can assume that the group of main stakeholders (Confraternity members, the Duke of Urbino, as well as famous painters and artists) can also be extended to donors and creditors, as documented by the loans and donations accounting records on behalf of Urbino citizens. The nobles or wealthy families would often pay the artists who would carry out the artistic work. In this context, the relationship between the Confraternity members and private citizens was critical, considering that the members supported the activities through donations, shared values, norms, and beliefs; private citizens were also involved in fund-raising activities by inviting members of society to contribute to the confraternity's activities.

In this network of relationships, the confraternity's managerial role became pivotal in avoiding that essential resources be diverted from the organization or go unused. The confraternity had the power to manage the heritage funds, which grew thanks to bequests and donations over the years. The more extensive the heritage funds of a confraternity, the more the organizational chart of the confraternity became complex, along with the accounting records related to the management of financial resources and real estate (Terpstra, 2002). Therefore, the confraternity had the duty of effectively allocating these resources to meet statute goals. The wealth accumulated and managed by the confraternity interacted with the social and economic context of the town where various relationships with different subjects were formed on behalf of the organization (Terpstra, 2000).

Thus, it was in the confraternity's best interest to maintain the social grouping which had been normalized through claims of rights and duties based on religious and charitable practices. This was also reinforced through the recruitment process of members centered on the prestige and honor that each member could bring to the confraternity (Terpstra, 2000).

Additionally, the Confraternity played a pivotal role in acting as a liaison between the political power (Duke of Urbino), religious entities, and the working class to maintain social stability. It established and enforced the ties between the upper and middle classes, guaranteeing a stable link between the Church, the clergy, and the community.

Additionally, when it comes to managing Confraternity activities, the Duke of Urbino is one of the major stakeholders that should not be ignored. The Duke (and the Ducal Court) of Urbino had strong relationships with the Confraternity. These relationships were based on mutual favors. Even if the Duke of Urbino was the foremost political, social, and cultural authority, this entity needed to be vetted and recognized by its religious and social peers. This approval was partly based on the activities undertaken by the confraternities, such as the enrichment of the artistic and cultural heritage of the city, social commitment, and economic support. These activities helped the political power satisfy societal needs and increase the town's prestige (Terpstra, 2000). This is even more important when taking into account that there was a juxtaposition between the purposes pursued by both the confraternity and the Duke. On the one hand, the Duke had to provide edicts and guarantee social, economic, and cultural growth, in addition to stability; on the other hand, the confraternity intended to promote the social and economic wellbeing of the society in which it was active. Thus, both entities were interested in getting along and supporting each other, even with financial contributions.

The Duke of Urbino financially supported the Confraternity by paying the artists. Consequently, the Confraternity (which benefited from the Duke's financial support) ensured stability between Urbino's community and the political power through patronage, social assistance, and economic charity. Finally, the commissioned artists were entrusted by the Duke of Urbino and the Confraternity to improve Urbino's artistic and cultural heritage. Thus, the artists relied on the Confraternity and the Duke of Urbino to carry out their work.

Method

This study is based on the interpretive historical method (Previts et al., 1990) to understand, through accounting, the role of confraternities in the management of the economic activity of art commissioning. This method allows us to trace the history of a confraternity and to learn about some aspects of its life (similar to any other organization, as stated by Bryman and Bell, 2015 and Fleischman and Tyson, 1997). The "rational, independent and impartial investigation of historical documents" (Munslow 2007), as it's known, represents one of the most valuable elements of the historian's work (Manetti et al. 2017).

In particular, account books and accounting records are "a privileged way to approach historical research" because "all or almost all human activities have an economic aspect and, therefore, they need to keep accounts in one other way or another" (Hernandez-Esteve 2010). Moreover, archival research can be frequently found in accounting history studies and provides historical, social, and economic knowledge by focusing on people and institutions.

The documents collected in the archive of the Confraternity of the Corpus Domini of Urbino represent significant proof of Confraternity operations, especially regarding the activities of art commissioning. The Confraternity archive was made up of the following documents:

- 46 Books of revenues and expenses (from 1465 to 1890);
- 24 Books of debtors and creditors (from 1537 to 1839);
- registers of expenditure bills;
- accounting records regarding agricultural products, livestock, and rentals (from the XIX century).

Other accounting documents (preparatory and auxiliary in nature) include the registers of bills of costs (5 volumes from 1639 to 1828) and the registers of Masses (25 books from 1619 to the end of the XX century), as well as other scattered registers of receipts from agricultural products (2 volumes from 1737 to 1839), dowry receipts, livestock rents, etc. The balance sheets all relate to the XIX and XX centuries.

In the archive, there are also 19 volumes (spanning from 1496 up to the present day) regarding various memories of management facts and decisions of the governance bodies (such as "Libri dei Ricordi e Risoluzioni consiliari"); 17 volumes containing the list of the officers and members of the Confraternity (from 1480 onwards); and finally, several more recent volumes that collect the minutes of the meetings of the confraternity from the XIX and XX centuries.

The administrative documentation preserved in the archive includes 128 collections containing deeds, contracts, letters, and various practices (dated from 1416); and 91 envelopes with receipts, financial statements, and proof of expenses referring to the annual accounts of the

XIX and XX centuries. Finally, we find 204 parchments (dated from 1243 to 1620), in running order and referring to official deeds, such as deeds of sale, wills, donations, receipts, etc.

The accounting documents had several purposes for confraternities (Di Toro and Di Pietra, 1999). First, they helped to take into account the evolution of confraternities' assets and administrative facts. Secondly, they provided proof of the confraternity's asset ownership. Thirdly, they were useful in case of legal disputes. They showed the economic and financial outcomes achieved through confraternities' activities, considering the debits and credits and assets variations. Additionally, accounting represents a source of information relative to the artistic life of a specific geographical context, as it involves documents reporting the different artistic steps, information on commissioning works, the artists' name, and the expenses (such as costs related to transport, materials, accommodations, and so on) to realize the works and the financial sources utilized (Di Toro and Di Pietra, 1999).

However, our analysis is based on a primary source, represented by the book of revenues and expenses, named B1 (1465-1513). It is a core source that contains the payments undertaken by the Confraternity to several artists and is able to bring the phenomenon of art commissioning to the fore. In fact, the B1 book of revenues and expenses boasts among confraternity members some of the most important artists of that time, such as Raffaello Sanzio, his father Giovanni Santi, Timoteo Viti, and Federico Barocci. Furthermore, it shows a network of commissioning relationships with painters such as Paolo Uccello and Giusto di Gand, employed to adorn Urbino's churches.

Moreover, the B1 book of revenues and expenses is the oldest register (the first in the series of income and expenditure account books) in the series of account books kept in the Archive of the Confraternity and among the oldest available in the surviving account books of the Italian Confraternities. Starting with volume 1 of the B series (books of income and expenditure), there are 45 more books (from 1465 to 1890), for a total of 46 volumes. As for the other series of account books present (i.e., the Creditors' and Debtors' Books), the series starts with volume F1 covering the years 1537-1601) and continues with an additional 23 volumes (i.e., a total of 24 volumes) up to 1839. In addition, the period documented in the register under examination (second half of the XV century) is the period of the Confraternity's greatest splendor, i.e., the period during which its role of prestige and power reached its peak, as well as its autonomy from religious authority (Bishop's influence).

Also, other sources document the payments to the painters, even if more sporadically than the B1 Book of revenues and expenses. Books B2 (1513-1526), B3 (1513-1536), B4 (1527-1534), and B5 (1534-1537) collect accounting records regarding the payments in favor of Evangelista da Pian di Meleto and Timoteo Viti for the realization of paintings and decorations in various churches and oratories, as well as for the chapel of the Confraternity. Book B6 (1537-1558) documents the expenses incurred for the artistic works realized by numerous painters such as Tiziano Vecellio, Pietro Genga, and Federico Barocci. Book B7 (1559-15839) testifies to payments to multiple artists, including Filippo Bellini. Finally, in the subsequent accounting books (B9, B13, B14, B16, B19, B24, B26), from 1592 onwards, the accounting records concerning the payments in favor of painters commissioned to carry out minor artistic works are scarce and ill-documented.

The management of art commissioning as documented from the Book of revenues and expenses (B1): the accounting records related to the artistic works of Paolo Uccello and Giusto di Gand

This section investigates the Book of revenues and expenses, named B1 (1465-1513). It sets out to examine the main managerial aspects of art commissioning on behalf of Urbino's Confraternity, in particular for two painters: Paolo Uccello and Giusto di Gand.

More specifically, in the B1 Book of revenues and expenses, the accounting records are not provided chronologically but a temporal sequence is more or less kept. In the *verso* of the folio, there are the debits ("deve dare") ascribed to the account holder, related to the sum received by the Confraternity to realize payments and settle invoices or other types of money variations. In the *recto* of the folio, there are credits ("deve avere") referring to payments undertaken by the account holder or balance to the sum ascribed in the *verso* folio. The currencies are expressed in florins, bolognini (20 bolognini are equal to 1 florin), and denari (12 denari are equal to 1 bolognino). The documents are written in vernacular (volgare).

Generally, the accounting is kept orderly and complete, trying to guarantee maximum transparency for each single record content. Each accounting record correctly indicates the date, the reason for the money being received or expended, the amount of income and expenses, and the name of the person or persons involved in the operation.

One of the most essential elements of this book is that almost all of the accounting records registered during the ten-year time frame 1465-1475 refer to the commissioning payments for two masterpieces of art: "The Miracle of the Desecrated Host of Paolo Uccello" and "The Communion of the Apostles" by Giusto di Gand (Joos van Wassenhove). Currently, both artistic works are exhibited in the Marche National Gallery in the Ducal Palace of Urbino.

We can estimate that in at least 59 out of 186 papers (i.e., 31% of the total documents in Book B1), the accounting records explicitly refer to the activities related to art commissioning. From a managerial point of view, the accounting records show how the Confraternity of Urbino took out numerous loans and received donations to fulfill the payment obligations of the two painters' activities—and, in particular, to afford to pay the salary of Giusto di Gand. An analytical examination of these accounts shows that loans have been taken for almost 200 gold florins, and the remuneration to Giusto di Gand was 600 florins, corresponding to 250 gold florins. The Book also shows the accounting records relating to donations on behalf of citizens or noble families of Urbino to the Confraternity to meet the expenses for the compensation of Giusto di Gand and Paolo Uccello and the costs of the paintings.

In more detail, it is reported on:

- folio 11 *recto* (*r*) and 4 *verso* (*v*), Giovanni di Luca donated 128 florins and 29 bolognini on 31/03/1465; and, on 7/02/1468, 41 florins and 18 bolognini;
- folio 77*r* and 76*v*, the goldsmith Francesco di Ser Bartolo donated 14 florins and 8 bolognini on 7/03/1474; and, at folio 82*r* and 75*v* is reported that on the same day, the goldsmith donated further florins and bolognini;
- folio 75*r* and 75*v*, the Duke Federico donated 36 florins on 7/03/1474;
- folio 71*r* and 78*v*, Dionigi di mastro Guido donated 2 florins and 8 bolognini on 11/04/1475;
- folio 80*r* and 78*v*, Antonio di None donated 2 florins and 8 bolognini on 11/04/1475;
- folio 80*r* and 78*v*, the goldsmith Rosello donated 4 florins on 11/04/1475;
- folio 78*v*, Antonio de Marinozo donated 2 florins on 11/04/1474;
- folio 80*r* and 78*v*, Batisto de Francesco Ricece donated 2 florins and 8 bolognini on 11/04/1475.

Regarding Uccello's painting (Fig. I), the accounting records start on folio 5*r* and end on folio 44 *v*, and they are referred to the period from August 10, 1467 to December 2, 1468. The analysis of the accounting records shows that Paolo Uccello was already in Urbino in 1465 while he was adorning the Ducal Palace with his sixteen-year-old son, Donato. Thus, the artist was seventy years old in 1467, and he died on December 10, 1475.

- Insert Figure II –

The Paolo Uccello double-entry account called “depintore de Fiorenza” (painter from Florence) is registered on folios 44*v* and 38*r,* and it recorded the sum of 18 florins and 16 bolognini. More specifically, on folio 37*v,* 16 payments are recorded, undertaken by “Batista de Mastro Agostino”, from August 10, 1467 to January 28, 1468 in order to financially support several activities, such as providing a refund for the transport of painting materials from Florence to Urbino: a small barrel (“piccola botte”); a grape container (“bigonzo de uva”); glue for boards (“colla per la taula”); straw for bedding (“paglia per lo letto”) and other expenses to garnish (“conciare”) the room; construction and supply of a jacket (“fatura e fornimento di un giupone”), linen, shoes, and other clothes for Paolo Uccello and his son. The total amount of these expenses was equal to 13 florins and 116 bolognini, or also 18 florins and 16 bolognini. Other expenses, debited to “Batista de Mastro Agostino” in order to support Paolo Uccello’s activities, are registered from February 12 to December 2, on folio 44*v* (as shown in Figure III).

- Insert Figure III –

These expenses amount to 40 florins and 17 bolognini and refer to payments for the transfer from Firenze of a jacket (“giupone”), clothes in fustian (“panni in fustagno Milanese”) and knee-highs for him and his son and materials for a window decoration (“carta reale per impanare una fenestra”). Some of these expenses are charged to the Confraternity (on behalf of “Guido de Menghaccio”) and probably not deducted from the remuneration of Paolo Uccello. Similarly, other payments are made directly for the painting and recorded as expenses of the Confraternity: wood, carpentry costs, and gold leaf to gild the table. Finally, from 10 August 1467 to 2 December 1468, Paolo Uccello received a monthly salary equal to one florin, for a total amount of 16 florins.

However, it is not well-known if the work which Paolo Uccello was commissioned to do on behalf of the Confraternity was only related to the Predella or also for a segment of the altarpiece of “The Communion of the Apostles," which was later carried out by Giusto di Gand (Fig. IV).

- Insert Figure IV –

The analysis of accounting records highlights that, in 1469, Piero della Francesca was supposed to realise the work. However, after inspecting the wood choices, he turned down the commission due to other forthcoming duties. In fact, on folios 51r and 51v (respectively "avere" and "dare"), there are registered expenses, sustained by the Confraternity to financially cover Piero della Francesca's visit. These expenses were paid by "Batisto de Francesco" on April 8, 1469, through a refund of 10 bolognini to Giovanni Santi from Colbordolo (Raffaello's father) in order to cover the expenses sustained by Piero della Francesca to assess the canvas ("spese a mastro Piero dal Borgo che era venuto a vedere la taula per farla a conto della fraternità").

Finally, the work was assigned to the Flamish painter Giusto di Gand (Joos van Wassenhove, also called "mastro Giusto da Guanto"), who had already worked (on the famous "studiolo" of Ducal Palace) for the Duke of Urbino who acknowledged him as a "maestro solenne" (Cucco, 2017, 248; Lavalleye, 1964, 14).

From folio 67v onwards, the registered payments are related to the realization of Gand's work. In particular, the expenses referred to two big shirts ("due camigioni") (June 17,1472, 8 florins), some wine (February 12, 1473 and September 9, 1473, for a total amount of 5 florins and 6 bolognini), colors, and 4,782 pieces of gold (December 9, 1472, March 8, 1474, and October 25, 1474, for a total amount of 114 florins and 9 bolognini). Moreover, from March 1474 (folio 75v), there are cash payments regarding the painter's salary. The amount of compensation, paid by the treasurer "Guido de Mengaccio" to Giusto di Gand, was quite a large amount. As written on folio 73r (as shown in figure V) and its counterpart in folio 74v, it was equal to 250 gold florins (or 600 florins of the currency at the time, as a gold florin was equivalent to 48 bolognini).

- Insert Figure V -

It was a considerable amount of money and the Confraternity was able to cover this cost thanks to donations from wealthy citizens, such as the Duke Federico of Montefeltro who donated, on March 7, 1474, 15 gold florins (equal to 36 florins of the currency at the time) to help pay for the canvas ("la tavola").

The Duke's family was particularly observant of the Confraternity of Corpus Domini, as seen by their contribution to the Church's building located in the "Pian di Mercato" square and the artistic work aimed at adorning the building. Given that it was customary for the patrons to be added to the artwork, it is not surprising that we are able to recognize Federico III da Montefeltro (the Duke of Urbino from 1474), portrayed with court's members and his successor, Guidubaldo, in the altarpiece of "The Communion of the Apostles" realized by Giusto di Gand.

Moreover, the Book of revenues and expenses (folio 82r, November 23, 1475) shows that Giusto di Gand, once his work was finished, wanted to create a banner (at his own expense) to pay homage to the Confraternity, which spent 9 bolognini to buy of a canvas for its realization. However, the banner had never been made.

As is noted, there was a huge difference between the salary received by Paolo Uccello (16 florins) compared to what was given to Giusto di Gand (600 florins). Several reasons can explain this difference in earnings. First and foremost, Paolo Uccello did not share the same recognition as painters of his time. Second, Paolo Uccello was older and less famous than Giusto di Gand. Third, Paolo Uccello received a lot of criticism resulting from his studies on a perspective that were not well understood in that historical period (as reported by Vasari in “The Vite” book). Moreover, the artistic work realized by Paolo Uccello was physically smaller than those realized by Giusto di Gand. Last but not least, the salary of Giusto di Gand could also include the payment received from the Duke of Urbino to realize the famous Studiolo located with the Ducal Palace in Urbino.

Additionally, in the bookkeeping, other noteworthy payments were recorded for the realization of important artistic works realized by Giovanni Santi (from 1486 to 1493), Tiziano (a processional banner representing The Last Supper and Jesus Resurrection, realized in Venice between 1543-1544), and Federico Barocci (1556, Saint Margaret).

Finally, it should be noted that in some of the most crucial accounting records (such as folios 71v, 73r e 73v of 25 October 1474), there are references to preparatory accounting records, named “stracciafoglio”. The Confraternity’s administrative staff probably managed these petty cash books under the treasurer Guido de Mengaccio.

Conclusions and implications for further research and similar contemporaneous practices

As emerged from the accounting records, we have had the opportunity to carry out an in-depth examination of the managerial aspects of a non-profit religious organization such as a confraternity, focusing on art commissioning activities between the XV and XVI centuries.

The analysis of the B1 Book of revenues and expenses (1465-1513) reveals that the Confraternity’s art commissioning activities played a critical role in elevating Urbino’s artistic and cultural heritage through the efficient management of loans and donations to cover the art commissions of two masterpieces: “The Miracle of the Desecrated Host of Paolo Uccello” and “The Communion of the Apostles” by Giusto di Gand (1472). The costs undertaken for these art commissions had high priority among confraternal expenditures, as testified from the percentage (31%) of the accounting records reported in Book B1 and referring to the activities related to the art commissioning (such as the expenses for food, accommodation, transport, materials, salaries of the two artists, etc.). Moreover, the significant contribution of the Confraternity to Urbino's artistic heritage is also testified by the accounting records (reported in Books B2, B3, B4, and B5) regarding the payments in favor of numerous artists (such as Evangelista da Pian di Meleto, Timoteo Viti, Tiziano Vecellio, Pietro Genga, Federico Barocci, and Filippo Bellini) for the realization of paintings and decorations in various churches and oratories, as well as the Confraternity's chapel.

The accounting records show how the Confraternity of Urbino took out numerous loans and received donations from people that were not confraternity members, such as the Duke of Urbino and others from wealthy members of society (such as Giovanni di Luca, Francesco di Ser Bartolo, Antonio di None, Antonio de Marinozo and Batisto de Francesco Ricece) in order to cover the costs of the art commissions.

From the analysis of Book B1, a strong collaborative relationship between the Duke of Urbino and the Confraternity emerges, based on reciprocal favors and donations.

The Duke of Urbino financially supported the Confraternity by contributing to the artists who worked for both the former and the latter and probably provided grants for tax benefits in terms of exemption from duties and other tax charges. In fact, once having attained the title of Duke of Urbino, Federico decided to act as an intermediary between the Confraternity and the selection process of artists (such as Paolo Uccello and Giusto di Gand, who had both already worked in the Ducal Palace) and through contributing to the payments of 36 florins for the realization of "The Communion of the Apostles" of Giusto di Gand.

In addition, a clear difference in remuneration emerges between Paolo Uccello and Giusto di Gand. The latter seems to have been paid lavishly, while the first one received little more than a refund for the expenses he and his son faced for their residency in Urbino. As hypothesized by art historians (Pope-Hennessy), Paolo Uccello was paid less than Giusto di Gand: firstly, due to the different nature of the artistic work; secondly, Paolo Uccello was an elderly artist at the end of his career. From an analytical examination of the accounting records, it transpires that the Confraternity took out loans for 200 gold florins and that the remuneration to Giusto di Gand was 600 florins, corresponding to 250 gold florins. Therefore, it is likely that the Duke, his family, or other wealthy people played a crucial role in helping the Confraternity cover the painter's fee.

Hence, through accounting records, the case study documents the relevance of the Confraternity, from a managerial point of view, in the civic life of Urbino in the period between the Middle Ages and the Renaissance, acting almost as an alter ego to Duke Federico. Both institutions contributed to enriching the city: the Duke with the construction of the magnificent Ducal Palace, a monumental architectural jewel, enriched with prestigious works of art; the Confraternity with the construction of a beautiful church and the creation of works of art that fulfilled the purpose of representing their very identity through artistic representations.

Ergo, it is not just a question of better understanding the phenomenon of artistic patronage. It is important to see how the accounts point out the importance of the Confraternity in the city context through the fervor of its activities, which was concentrated in those years almost exclusively on the commissioning of exceptional works of art in line with its aims. They ultimately joined forces with the Duke, an active benefactor who, in turn, contributed with donations and, above all, was able to weave relationships with illustrious celebrities through his patronage.

These findings confirm the importance of bookkeeping in enriching the historical knowledge regarding the evolution of Urbino's artistic and cultural heritage (during the Renaissance) and the relationship established between a religious organization, such as the Confraternity and the Ducal political power of that era.

In addition, the Confraternity's ability to manage financial resources, as attested by the accounting records, can represent the pragmatic foundation of a modern economy where processes, such as compliance with contractual obligations (painters' fees), accumulation of resources from property and lands rents finance investments (artistic patronage), and the transfer and management of risks (thanks to loans and donations) cover a quintessential role.

Implications for contemporary art patronage by non-for-profit organizations are relevant. Even today, institutions with religious purposes, made up of laypeople (such as modern confraternities, laical associations or foundations, etc.) carry out a fundamental role in commissioning artistic works inside churches and not only. They can attract significant financial resources to that aim. For example, in the Basilica Sanctuary of Our Lady Aparecida in San Paolo, Brazil, local religious institutions or associations that manage donations or financial contributions from faithful members or visitors have commissioned the artist Marko Ivan Rupnik to create a colossal cycle of mosaics (4.000 square meters), embellishing both the interior and exterior of the church. In cases like this, the management and external reporting of the financial resources collected is essential through the preparation of financial statements to make public and management reports.

Today, religious or lay and public institutions often have mutual interests (religious tourism, development of local economy, social welfare, etc.) and collaborate in beneficial ways for society. The partnership between public bodies and private organizations concerning art commissioning is critical because it allows them to overcome obstacles due to limited public resources. Finally, art patronage by non-for-profit organizations, often embedded in the territory, favors the discovery and valorization of new artists, in addition to local artists.

Further research could extend the comparison of Urbino's Confraternity bookkeeping to other Italian confraternity archives while maintaining the focus on art commissioning. Accounting books allow us to deepen the management methods of available financial resources collected through donations and contributions and the relations between religious and public institutions.

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TABLES AND FIGURES

Figure I: "Organizational structure of confraternities"

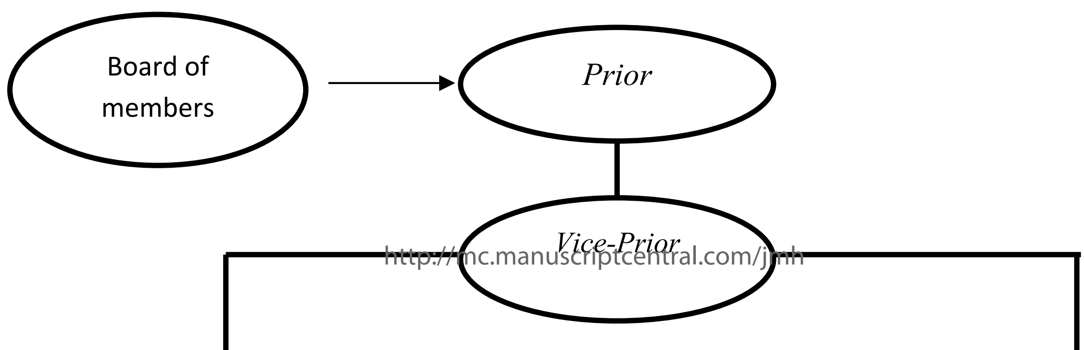

Figure II: “The Miracle of Desecrated Host” of Paolo Uccello, Marche National Gallery (Urbino Ducal Palace)

Figure III: Paolo Uccello’s accounting records (Books of revenue and expenses, named B1, from 1465 to 1513)

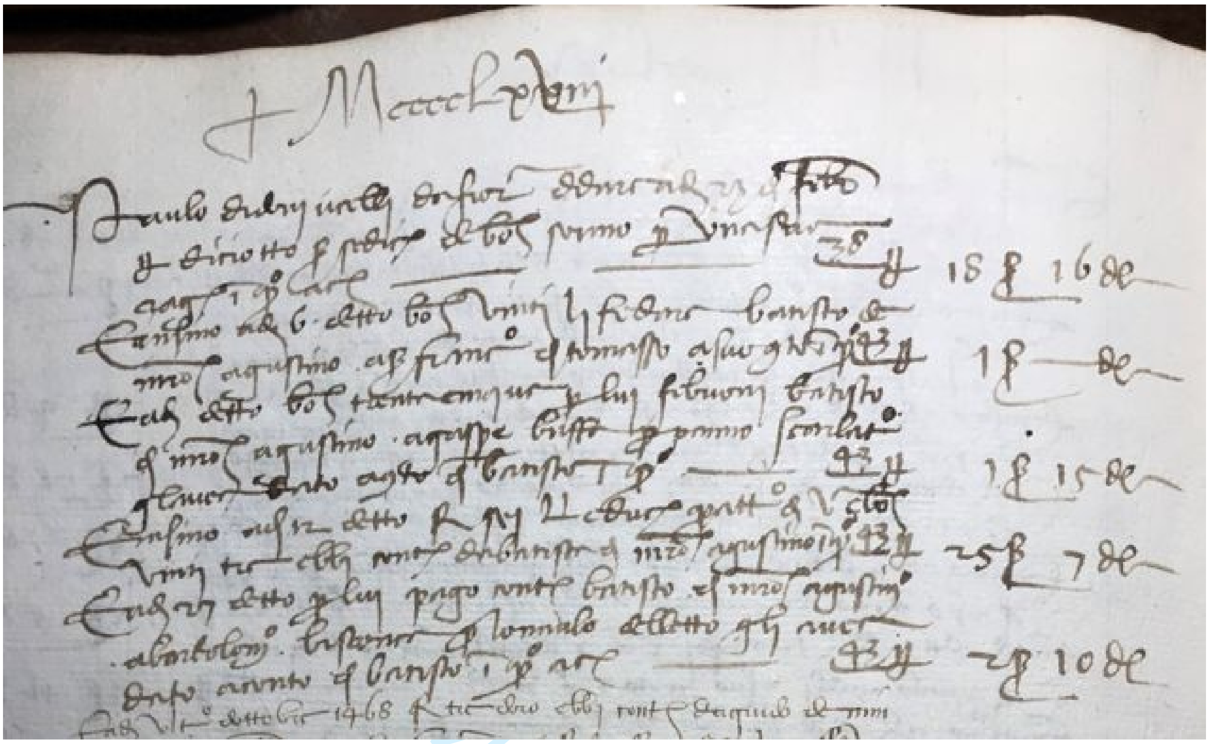

Figure VI: "The Communion of Apostles" of Giusto di Gand, Marche National Gallery (Urbino Ducal Palace)

Figure V: Giusto di Gand's salary accounting records (Books of revenue and expenses, named B1, from 1465 to 1513)