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Accounting for the liberal State and the Spanish seizure process of 1855

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ABSTRACT

Accounting practices were essential to Spain's transformation into a liberal State. The process began in 1835 as the properties and assets controlled by the Catholic Church and Town Councils were confiscated across the country, culminating in the 1855 seizure process. Informed by Foucault's concept of governmentality, this paper identifies the role and importance of accounting in the enactment of the seizure process in 1855. The seizure was designed to address a worsening national debt and to replace the values and relationships of the *Ancien Regime's* absolute monarchy with the political principles of liberalism. The intended outcome of the confiscation was to lay the foundations of a modern capitalist State at a time of great political, social, and economic turmoil. Ultimately, rather than supporting the liberal aims of the seizure process, accounting practices helped the dominant political classes to further promote their interests. Most properties were sold to people who were already large landowners and this confirmed the true aim of the seizure process: to increase their wealth and, thus, their political power.

1. Introduction

The enduring and critical contributions of accounting for control by the State have been explored widely in the accounting literature across a broad spectrum of types of governments and locations (Gomes et al., 2014; Kurunmäki & Miller, 2011; Miller, 1990; Neu & Graham, 2006; Neu & Heincke, 2004; Neu, 2000; Yayla & 2011). Recently, Spain, Portugal and Italy have been given a prominent place in the literature (Baños & Funnell, 2015; Bigoni & Funnell, 2017; Gomes et al., 2014; Maran et al., 2016; Baños et al., 2005; Sargiacomo, 2008). Cases relating to the emergence of liberalism, however, have scarcely been studied (Ahmad et al., 2021; Magliacani & Di Pietra, 2019; Maran et al., 2016; Walker, 2014). At the end of the eighteenth century, with the Napoleonic wars, liberalism emerged in Spain and throughout Europe as a political system that would limit the power of entrenched political elites who derived their power and influence from the Catholic Church's support (Dean, 1999; Maran et al., 2016). In the process, the bourgeoisie would rise and become the dominant political power.

In the modern industrial world of the nineteenth century, Spanish governments sought to create the conditions that would allow the country to regain its international pre-eminence and prosperity after the devastation of the Napoleonic wars. This would be achieved by rejecting the constraints imposed by the *Ancien Regime's* social and political structures and by adopting liberal values and aspirations (Tortella, 1994; Valiente, 1971). Members of the bourgeoisie and liberal professional classes were determined to challenge the authority of the Catholic Church (hereafter the Church) and that of the privileged *Ancien Regime*. The *Proceso de Desamortización de*

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1855 (the 1855 Seizure) played a key role in the intended liberal revolution through which the bourgeoisie was to become the dominant political and economic class. It consisted of the forced seizure, in 1855, of properties from the Church and Town Councils, that is, from local government bodies (Bahamonde & Martínez, 2007). The self-interested aspirations of the rising bourgeoisie class were further justified when the Church and other public bodies were criticised for being *manos muertas*, i.e., *dead hands*. The properties under their control, especially those which belonged to the clergy – considered to be disinterested in worldly matters – were not being used in the productive, profitable manner. This issue was to be of primary concern to liberal governments as Spanish State needed the assets to become a major power again in the industrial age (Martí, 2003). Previously, in 1835, when President Mendizábal proposed the selling of monastic order properties and those of the Society of Jesus (Simón, 1973), he argued that “the number of monastic houses that remain, how *useless and unnecessary* most of them are for the spiritual assistance of the faithful” (Mendizábal, in Simón, 1973, p. 81, italics added).

The 1855 seizure process succeeded a number of previous ecclesiastical confiscations that originated at the time of the Enlightenment in the late eighteenth century (Rueda, 1985). In particular, the Mendizábal government enacted a major seizure of properties in 1835.¹ For their part, the 1855 seizures although it did not fulfil all expectations they were the most financially successful ones (Iriarte, 1996). Given the Church’s long history of social and political domination in Spain, the unparalleled success of the 1855 seizure process marked a dramatic change in the Church’s position. After coming to a brief halt between 1856 and 1858, seizures were pursued until the second decade of the twentieth century (Rueda, 1985).

Studies conducted on Spain’s eighteenth and nineteenth century seizures have focused mainly on their political, historical or social dimensions (Bahamonde & Martínez, 2007; Iriarte, 1996; Martí, 2003; Valiente, 1971, 1978). They have hardly recognised, however, the vital role of accounting in the implementation and success of seizure processes, among which, most significantly, the 1855 process. According to Walker (2014), the emergence of liberal democracies turned accounting into a key success factor of radical liberal programmes. Indeed, liberal objectives depended on technologies of calculation that render visible target populations – i.e., the objects and subjects of governments (see also Rose, 1999; Magliacani & Di Pietra, 2019; Parker, 2020; Alawattage & Wickramasinghe, 2022). The present work is the first to determine how new governmental accounting controls used in the 1855 seizure process played a key role in the Government’s efforts to address Spain’s serious ongoing financial crisis.

Previous analyses of Spanish property seizures have failed to recognise the essential role of accounting practices in the efforts of the Spanish State to further strengthen liberal credentials during the 1855 Seizure. The State implemented the confiscations as a means of economic intervention, seeking to make the potential benefits of the vast amount of property controlled by the Church accessible to the nation. Thus, the 1855 seizure process is a compelling example of the potential significance of accounting practices set out in Foucault’s concept of governmentality (Foucault, 1991, 2007). Evidence of this key role is the significant influence of governmentality concept on accounting research (Burchell et al., 1980; Chiapello & Baker, 2011; Hopwood, 1983; McKinlay et al., 2010; Napier, 2006; Nikidehaghani & Cortese, 2021). These studies have notably shown how a “rationalization of governmental practice in the exercise of political sovereignty” (Foucault, 2008, p. 2) was needed to ensure the State’s survival in a context of increasing international competition – that began in the seventeenth and eighteenth centuries.

Governmentality implies an understanding of the market as an exchange mechanism. It requires mastering the “complex interplay between individual and collective interests, between social utility and economic profit, between the equilibrium of the market and the regime of public authorities” (Foucault, 2008, p. 44). Accounting plays various roles as a technology of government in the service of governing economic life (Miller & Rose, 1990), especially through its ability to translate governmental economic programmes into attempts to intervene in populations (Miller, 1990; see also Antonelli et al., 2020; Parker, 2020; Semeraro & Gregorini, 2021).

As the government implemented the 1855 seizure process, accounting contributed to the State’s control in many different ways. Most importantly, liberal governments used accounting as a tool to preserve market supremacy: Adam Smith’s ‘invisible hand’. According to Foucault’s understanding of governmentality, government directed by liberal values should not play an intrusive role but a more calculative one: “Liberalism ... is to be analysed as a principle and as a method of the rationalization of the exercise of government” (Foucault, 2010, p. 318). Spain had seen its national debt worsen due to the many wars it had fought between the seventeenth and nineteenth centuries. During Spain’s 1855 seizure process, the aim of adopting liberal principles was twofold: to transform government and society in order to address the worsening debt (Comín, 1989; Valiente, 1978); and to enact the political principles of liberalism. The goal was to help reinvent and strengthen the Spanish economy in a newly industrialised world. As in other nations,

Liberal governmentality transformed the sovereign power into a liberal form during the Enlightenment, modernity, and industrial capitalism... (L)iberal governmentality connotes an “art of exercising power in the form of economy” (Foucault, 2003, p. 233) where there was a continuity between morality, economy, and politics in upward and downward directions through the use of a set of disciplinary principles, institutions, and technologies (Alawattage & Wickramasinghe, 2022, p. 520).

Thus, governmental intervention in daily routines becomes morally justified by the pursuit of ideals and objectives of national and corporate governments (Parker, 2020).

The ultimate aim of the various seizure processes was to make the productive resources required by a modern nation and economy accessible. This would ensure a strong international place, both politically and economically, thereby securing a better future for Spain. To achieve this, the main buyers of the seized properties were expected to be the incipient bourgeoisie and small farmers. The

¹ Méndez was an early Spanish convert to liberalism. This led him to exile in England, where he amassed a considerable fortune. Nominated Minister of Finance in 1835, he would later become President of the Spanish Government. In 1842, he had to emigrate again. He returned in 1847 but would not occupy any government position again (Rueda, 1985).

latter would buy the seized properties in public auctions and use them in a productive, profitable manner which would benefit not only themselves but also the country, generally (Valiente, 1978). However, contrary to the government's original justifications for the seizures, many new owners did not use the properties in a way that would undeniably support the governments' liberal intentions. Instead, the buyers turned out to be society's wealthiest members. Lease prices increased dramatically, and many small farmers were removed from their properties (Simon, 1973). Thus, seizures further strengthened the power of the wealthy and significantly boosted the prosperity of the landed classes, thereby deepening the difference between the richest and poorest.

In liberal States, accounting techniques have often been mobilised for specific state projects by boosting competition and smooth market operation – ultimately serving the accumulation of capital and privilege of dominant elites (Catchpole et al., 2004; see also Antonelli et al., 2020). As Cadiz and Rooney (2019, p. 3) explain, “Alas, government is a congenitally failing project... Political rationalities are many and contested. Calculative technologies do not provide absolute knowledge and solutions. Networks of expertise may not coalesce” (see also Ahrens et al., 2020; Argento et al., 2020).

This study shows how the reinforced institutionalisation of inequalities during the seizure was greatly assisted by accounting practices which, “(a)s with all matters social and organisational ... not only reflect broader societal practices but also contribute to their production and reproduction” (Amis et al., 2018, p. 1135; see also Andrew et al., 2021; 2022). Zhang and Andrew (2022, p.4) emphasise how accounting can contribute to the maintenance of a system of inequality by means of “social and historical constructs, which depend entirely on the legal, physical, educational, and political systems that people choose to adopt and the conceptual definitions they choose to work with”. In the name of liberalism, Spain's seizure process was a means for the wealthy to pursue profit while the conditions of the poor worsened. The present work therefore contributes to the emerging literature on the relationship between accounting and inequality (Nikidehaghani et al., 2022).

Accounting was a major technology used by the government to implement the seizures from the very beginning of the confiscations and thereby lost its aseptic and objective nature. Accounting facilitated the efficient seizure of properties, their assessment, the collection of rents and the amounts due to the government from the sale of properties, although not their subsequent use by the new owners as instruments of the government's liberal intentions. In this way, this study answers the call expressed by Magliacani and Di Pietra (2019, p. 417): “Moreover, since the impact of technologies of government depends on the context in which they are implemented (Gomes et al., 2008), further research on the role of accounting as a factor of deception should be undertaken”.

This study shows that the successful outcome of the 1855 seizure process within the new liberal Spanish State depended heavily on a new national system of administrative control. This novel system relied on extensive, detailed information obtained from new accounting systems enacted by the government. Previous confiscations based on administrative and accounting practices had varied according to the provinces and officials. The 1855 seizure accounting, however, required a uniform set of accounting processes across the whole of Spain. This standardisation represented an exceptional practice at the time. The 1855 seizure required an unflinching accumulation of consistent transaction records in centers of calculation. These centres were not necessarily embodied in specific physical premises but rather in people or groups who used calculations to legitimise governmental programmes (Rose & Miller, 1992). Accounting thereby demonstrated its key role in the implementation of liberal values and institutions in Spain. Accounting reports created a new reality that was amenable to intervention, that of the liberal intent of the seizures (Rose & Miller, 1992), and thereby promoted its success. At the same time, accounting could not ensure, however, that the properties seized would be used as expected to accomplish the government's liberal goals.

When deciding upon the material to be used for this study, the key theoretical elements of Foucault's concept of governmentality were used to identify potentially relevant materials, most especially the documents in the vast archival sources that were available. We relied on primary sources produced at the time of the 1855 seizure process that were compiled in a book by Ignacio Miquel and José Reus in 1856 (Miquel & Reus, 1856). Spanish historians have recognised this latter work as the authoritative source of documents on the seizure process (Rueda, 1985; Simón, 1973). The book, entitled *Manual Completo de Desamortización Civil y Eclesiástica* [Manual of Civil and Ecclesiastical Seizure], assembled all the rules of the seizure process and previous regulations, explaining how to calculate property valuations in order to qualify them for seizure. It also described the accounting procedures and documents to be completed during the seizure process. We equally drew upon documents from the Historical Provincial Archive of Huesca (Spain), mainly in the section known as *Hacienda* (the Treasury), relating to the actual implementation of seizures between 1835 and 1855. These files include the records of documents used in many seizures in both periods and provided details of actual seizure practices as well as the accounting techniques employed. We also searched the archive for transcripts of parliamentary debates which focused on the liberal intentions of the proposed seizures. The highly regarded work of the Spanish historians Valiente (1971, 1978), Simón (1973) and Rueda (1985) were secondary sources that shed light particularly on the historical context of the 1855 seizure process, especially its social imperatives.

The next section centres on Foucault's concept of governmentality. It addresses mainly the rise of the liberal State in order to identify and explain the role of accounting practices during Spain's mid-nineteenth century liberal transformation. Section 3 then describes the historical background of the seizure processes. Subsequently, Section 4 examines the organisational requirements to regulate the 1855 seizure process with the aim of implementing the government's vision of a liberal State in Spain. In Section 5 we show that the government relied on major accounting reforms at both the national and regional levels. Section 6 provides an overview of the results of the 1855 seizures. Finally, Section 7 presents the analysis and the main conclusions of the study.

2. Accounting for the liberal intent of governmentality

As a legacy of previous seizure attempts, the driving force of the 1855 seizure was the required building and maintaining of a new liberal State in Spain. According to McKinlay and Pezet (2010), liberalism in governmental terms has both political and economic

dimensions. From a political perspective, a liberal State's motivation to govern should be the pursuit of maximum utility for individuals and, as a result, for the population at large. To exercise the desired necessary discipline to achieve this objective, governments must address both the individual and the population at the same time, *omnes et singulatum* (Funnell et al., 2017). McKinlay (2006, p. 88) notes that the "Enlightenment ... discovered the liberties, also invented the disciplines The interplay of discipline and liberty lies at the heart of our institutions". The ability of government to discipline 'free' individuals in a liberal State requires new techniques and technologies that allow regulating the behaviours and actions of society as a whole. Among them, accounting practices have been required to play a prominent, pervasive and, effectively, unchallengeable role (Maran et al., 2016).

Foucault referred to the means that allow understanding and leading the life of others as the 'conduct of the conduct' (Foucault, 1982, 1991). His concept of governmentality provides a way to recognise the role of accounting in the creation and sustaining of liberal governments' necessary discipline (Antonelli et al., 2020). Indeed, an intimate, intense, and interested interplay or interdependence exists between calculative infrastructures – such as accounting practices – and modes of governing (Mennicken & Miller, 2012). Rose and Miller's (1992) framework takes this further and differentiates between political rationalities, programmes and technologies. Political rationalities are recursively related to more specific governmental programmes that provide the intellectual machinery for political rationalities both to be implemented and conceived in the first place. Programmes can be developed in many ways and can come from a wide array of sources (Radcliffe et al., 2017). Programmes require specific technologies to be employed (Argento et al., 2020; Parker, 2020). These technologies can be quite mundane, including regular forms of writing and calculation, data storage and investigation techniques, or they can be embodied in standardising practices, such as auditing procedures (Radcliffe, 1998).

It is important to recognise that technologies are not merely operational. They can be programmatic and aspirational at the same time (Power, 2011). Thus, government technologies are mechanisms "through which authorities of various sorts have sought to shape, normalize and instrumentalize the conduct, thought, decisions and aspirations of others in order to achieve the objectives they consider desirable" (Miller & Rose, 1990, p. 8). For this reason, modern States use a composite of networks of numbers to connect those in power to those they seek to govern (Rose, 1991). Such networks include indoctrination through calculations: "Democracy requires citizens who calculate about their lives as well as their commerce ... (T)he pedagogy of numeracy was an essential part of the constitution of subjects of a democratic polity" (Rose, 1991, p. 683; see also Walker, 2014; Maran et al., 2016; Parker, 2020). Consequently, these technologies of government play "a decisive role within a program of government that elevates a desire to know the nation and its subjects in fine detail into an essential resource of political rule" (Rose & Miller 1992, p. 186).

Governments use different technologies of government as a form of knowledge that builds calculable spaces that individuals inhabit by making visible a hierarchical arrangement of people and things (Mennicken & Miller, 2012). Accounting in particular is a powerful means to render activity visible and reality calculable (Antonelli et al., 2020; Jeacle, 2015; Parker, 2020). By increasing the number and types of government accounting records, it is possible to disclose an individual's spheres of life which governments and their agents consider important to administer (McKinlay et al., 2010). Indeed, accounting is both intrinsically administrative and political. It is part of the core of what Foucault called a "calculated management of life" (Mennicken & Miller, 2012, p. 6). Not only does this management depend on administrative records and bookkeeping practices, but also on a variety of political programmes of intervention in economic and social life that mobilise accounting.

By linking decisions to the supposedly impersonal logic of quantification rather than to political and subjective judgements, accounting numbers configure persons, domains, and actions into objective and comparable entities. Consequently, this accounting ability renders them governable and helps to mask their subjection and loss of control (Mennicken & Miller, 2012). Therefore, accounting technologies make it possible to articulate and operationalise abstract liberal concepts, "such as notions of competitiveness, markets, efficiency and entrepreneurship" (Mennicken & Miller, 2012, p. 7). Accounting numbers constitute the basis of firms, organisations and units that can be analysed, compared and acted upon. "Accounting makes the incomparable comparable, by distilling substantively different kinds or classes of things into a single financial figure" (Mennicken & Miller, 2012, p. 7). Most importantly, accounting can operate as both a means of representation and a means of intervention, linking discrete domains and activities.

In the context of the present study, as a mechanism of governmentality the political nature and contributions of accounting came to form critical points of debate surrounding the seizure processes and, hence, the strengthening of Spain as a liberal State. The enactment of the seizure process of 1855 required that the Spanish Government used new forms of knowledge to mould and control the behaviour of individuals in a manner that was consistent with the nature of governmentality, that is, creating a penetrating control in the creation of the new liberal State (Foucault, 1991). The seizure process was proclaimed a means to transform the values and priorities of the Spanish government and, therefore, implement a program according to the precepts of the political rationales of liberalism.

However, this machine is not perfect. Accounting techniques have often been mobilised in liberal States to foster competition and the smooth operation of markets in the interest of the elites' accumulation of capital and privilege classes (Antonelli et al., 2020; Catchpole et al., 2004). This process is key to governmentality, given that as Rose and Miller (1992, p. 190) remind us, "Government is a congenitally failing operation". Political rationalities are contested continuously. Thus, the calculative technologies that reflect them do not provide absolute knowledge and solutions. Behind them, the networks of experts that work for the government may not be aligned (Cadiz and Rooney, 2019).

Governmental activity and the role of accounting also address the evaluation and critical assessment of "the consequences of such programmes and conditions of their failure and success" (Miller and Rose, 1990, p. 14; see also Argento et al., 2020). In this sense, Hayes et al. (2018, p. 1208) remind us that "(t)his governmental relationship of power does not prohibit, or constrain, it enables, but in specific ways. The actors, situated within this field of possible actions, choose freely to become enacted within the range of possibilities available to them" (see also Parker, 2020). The actors move according to the restrictions and permissions set out by governmental accounting which can therefore lead to inequalities. Accounting practices from a governmental point of view, "(a)s with all matters social and organizational ... play a key role in creating and sustaining conditions of inequality. Organisational practices and structures

not only reflect broader societal practices but also contribute to their production and reproduction” (Amis et al., 2018, p. 1135). The basis of inequality

is neither economic nor technological: it is ideological and political ... the market, and competition, profits and wages, capital in debt, skilled and unskilled workers, natives and aliens, tax havens and competitiveness – none of these things exist as such. All are social and historical constructs, which depend entirely on the legal, physical, educational, and political systems that people choose to adopt and the conceptual definitions they choose to work with” (Zhang & Andrew, 2022, p. 4).

3. The seizure process

3.1. Early property seizures

The first seizure of goods from *dead hands* began at the end of the eighteenth century, in 1795, under the absolutist king Carlos IV of Spain. At that time, the government sought to justify its actions by referring to prominent Enlightenment thinkers such as Campomanes and Jovellanos. The latter’s writings expressed the need for governments to seize the land, which was in *dead hands* for the improvement of the economy (Valiente, 1971). Thus, royal decrees began to authorise the selling of all the real estate of the Church’s Hospices and Houses of Mercy as well as the Jesuits’ remaining properties mainly to alleviate the unprecedented public debt increases (Campos, 2007). The inconsistent and poorly managed manner in which the attempted seizures were conducted generated scarce financial benefits for Carlos IV’s government. The Spanish areas where seizures were attempted all followed different procedures for identifying, seizing and accounting for the proceeds received from the subsequent property sales. This lack of consistency made it more difficult to put properties on sale. It also enabled the most powerful agents, especially the Church, to intervene or influence the officials involved and to ensure that they would be the main beneficiaries – not the government. The need for a standardised set of accounting procedures for seizures that would ensure financial success would thus become particularly essential in the 1855 seizures.

In 1808, the Cádiz Constitution, which had established democracy as Spain’s form of government, was used to legitimise another brief seizure process (Valiente, 1978). Soon after, the 1808 French invasion resulted in Napoleon’s brother Joseph Bonaparte becoming José I, the absolutist King of Spain. This new despotic, tyrannical power engaged in a new attempt to seize dead hand properties. José I issued a royal decree on 13 August 1809 that ordered the suppression all religious orders in Spain and the transfer of all their properties to the State. The reason for these attempted seizures was the – not altogether unexpected – hostility of the religious orders to the government of José I: this ruler came from a State rooted in the rejection of the Church’s hegemony (Campos, 2007). However, given this resistance and the social and economic devastation suffered by Spain during the ongoing war, few ecclesiastical properties could be confiscated. No further seizures were attempted until the Liberal Triennium, the period between 1820 and 1823. Fernando VII attempted to restore stability in Spain after Napoleon was defeated. To do so, he issued a decree in August 1820 that approved the selling of all properties kept by the State from previous seizures, “including those that belonged to the Inquisition” (Campos, 2007, p. 12). In October that year, two decrees ordered the suppression of the Church’s monarchical and hospitalarian orders and the inclusion of convents as State properties. Yet they contributed little to improving the national finances.

A major attempt to seize the Church’s property, anywhere in Spain, commenced in 1835. The President of the Spanish Government, Juan Álvarez y Méndez, widely known as Mendizábal, sought to revive an exhausted State during the first Carlist wars between 1833 and 1840. Royal factions were then fighting to gain control of the regency by seizing the Church’s assets (Simón, 1973). He believed that

the number of monastic houses that remain, how useless and unnecessary most of them are for the spiritual assistance of the faithful, how great the detriment to the kingdom that follows from the amortization of the estates that they have and how much public convenience to put these in circulation to increase the resources of the State and open new sources of wealth (Mendizábal, in Simón, 1973, p.81).

Mendizábal pushed through the Royal Decree of 11 October 1835 which brought about the forced closure of monastic orders with less than 12 religious members in a convent. He also suppressed the Society of Jesus, assigning its properties, approximately 900 at the time, to reduce the public debt. In 1836, with the new Constitution and the appointment of Cristina as the Regent Queen of Spain, the seizure process was fostered further to obtain the resources needed to end the Carlist War (Simón, 1973). A Royal Decree on 19 February 1836 made all assets of all monastic orders that no longer existed available for sale. A notorious difference with previous attempted seizures was that compensation would be paid to the Church for the seized properties based on a perpetual 3% public debt (bond). The underlying liberal intent to stimulate the highly deprived economy – by making more potentially productive resources available – was evident. Indeed, the Decree was justified as

attending to the need and convenience of reducing the consolidated public debt, and of delivering to the individual interest the mass of real estate that had come to be owned by the nation, so that agriculture and commerce take from them the advantages that could not be obtained entirely in their current state... I have come to decree the following: I. All real estate of any kind that had belonged to the extinct communities and religious corporations have been declared for sale (*Madrid Gazette*, 19 February 1836, p. 1).

At the time of the 1836 seizures, Mendizábal sought to reassure that

Selling the mass of assets that have become the property of the State is not only fulfilling a solemn promise and giving a positive guarantee to the national debt through an amortization exactly equal to the product of the rents; it is to open a most abundant source of public happiness; revive a dead wealth; unplug the channels of industry and circulation; attach to the country a natural and vehement love for everything one owns; expand the homeland, create new and strong links that bind it; it is ultimately to identify with the lofty throne of ISABEL II, a symbol of order and freedom (Preface of the Royal Decree of 1836, announcing the sale of all the properties of religious orders, *Madrid Gazette*, 19 February 1836, p. 1).

A Royal Order implemented Cristina's Decree on 1 March 1836. The way in which the resulting seizures were organised was disclosed by a detailed examination of the Provincial Archive of Huesca, *Hacienda Series* (boxes 16064, 16065, 16066, 16068, 16072 and 16073). As shown in Fig. 1, the organisation and operation of the seizures required the establishment of a board commanded by the Director of the Office of Amortisation, a governmental agency responsible for managing the seized assets in past attempts. This Board was expected to keep a record of all the properties seized that now belonged to the nation, classified by provinces, detailing the establishment, location, boundaries, rents, and charges (*Madrid Gazette*, 1 March 1836). The heads of the different provinces were required to keep provincial records of the items and to send a copy of the records to the Board in Madrid, updating them every 15 days and identifying the properties to be auctioned, their estimated value and the requests for such properties. The Board in Madrid decided which properties would be auctioned. Any interested person would address a request to the Provincial Commissioner (in Fig. 1, (1)), who reported to the Provincial Intendant. The Provincial Intendant appointed an appraiser to issue a report that included an inspection as well as the size, type of estate (urban or rustic), and valuation for sale and rent (2). Once the Provincial Intendant received the report and confirmation of the interested person, he reported to the Provincial Accounting Office (3) and launched the auction procedure (4). Once the auction was completed, the Judge Secretary sent a report to the Provincial Accounting Office with the details of the auction (5).

For the auctioning, the following conditions had to be fulfilled for each property: the buyer was responsible for all charges; the *dead hands* would not have any relation with these properties; the final valuation had to be consistent with an earlier assessment; and, finally, a notary, the judge of the village and the buyer had to sign the required documents of each auction. The provincial accountant would record the auction, as well as the name of the judge, the notary, the description of the property auctioned, the final price "and everything else necessary that suits the order and clarity" (*Madrid Gazette*, 1 March 1836, p. 2). A copy of this document was sent to the Board. The 1835 seizure process was thus better organised and generated the highest returns ever received for any seizures. As shown in Table 1, the returns were double that of the last major seizure attempt in 1795 but still fell short of the expectations of Cristina's Decree (see Table 1).

In 1841, General Espartero, as Regent of the Kingdom, issued a Decree that declared all the secular clergy's properties for sale (*Madrid Gazette*, 5 September 1841). An Instruction attached to the Decree described all the administrative procedures and the templates to be used in the process, which was quite similar to that of Mendizábal. The Instruction recognised that "the administration and accounting system of these estates will be fixed entirely by the one who governs other branches [that of the regular clergy of Mendizábal]" (*Madrid Gazette*, 5 September 1841, p. 3). This was followed by a period between 1844 and 1851 when decrees were issued to suppress the sale and return of unsold properties to their previous owners. The latter came to a sudden halt when the 1851 *Concordat* with the Vatican State allowed religious control of education at all levels, the revocation of all previous seizure laws and gave the Church permission to acquire properties by any means (Campos, 2007). The brief hiatus in seizures ended with the rule of Queen Isabel II and the inauguration of a new seizure process in 1855.

Despite the constructive aims of the earlier seizures, the government failed to sell the vast amounts of land that it had seized. The main reasons for this were: the indifference of potential buyers; opposition to measures decreed by the government; and distrust that subsequent governments might restore the properties to their original owners (Simón, 1973). Indeed, until the 1855 seizure process, none of the earlier seizures produced sufficient funds to significantly reduce the public debt (Valiente, 1971). To address previous seizure deficiencies, especially the absence of nationwide and standardised regulations on how provincial officials should manage the seizures, the government implemented, with the 1855 seizure process, a more formalised, country-scale mechanism that depended on sophisticated accounting systems and management structures. The success of the 1855 seizure process was also greatly facilitated by a more stable political system, which was implemented in the 1850s' under Isabel II as Queen. The latter accepted a form of democracy for the Spanish State based on property qualifications which would further entrench the position and power of the wealthy with the 1855 seizure process (Martí, 2003).

3.2. Seizure process of 1855

In the mid-nineteenth century in Spain, two main parties, each with strong liberal beliefs and political programmes, dominated government (Bahamonde & Martínez, 2007). The most proactive were the *progresistas*, and the more conservative were the *moderados* (Valiente, 1971). Pascual Madoz, the *progresistas* Minister of Treasure (Martí, 2003), presented the seizure project to the parliament on 5 February 1855. Madoz, who had a long history in public administration and, significantly, in private business, had written a sixteen-volume work on Spain including statistics, maps and data about the Spanish population.² The *moderados* initially considered the 1855 seizure process as unnecessary and illegal according to the signed 1851 *Concordat* (Valiente, 1971). In contrast, the *progresistas* believed that there was an urgent need to complete the seizures of properties that remained in *dead hands*. Their arguments consisted of

² These books have been and still are used extensively in historical research (authors' note).

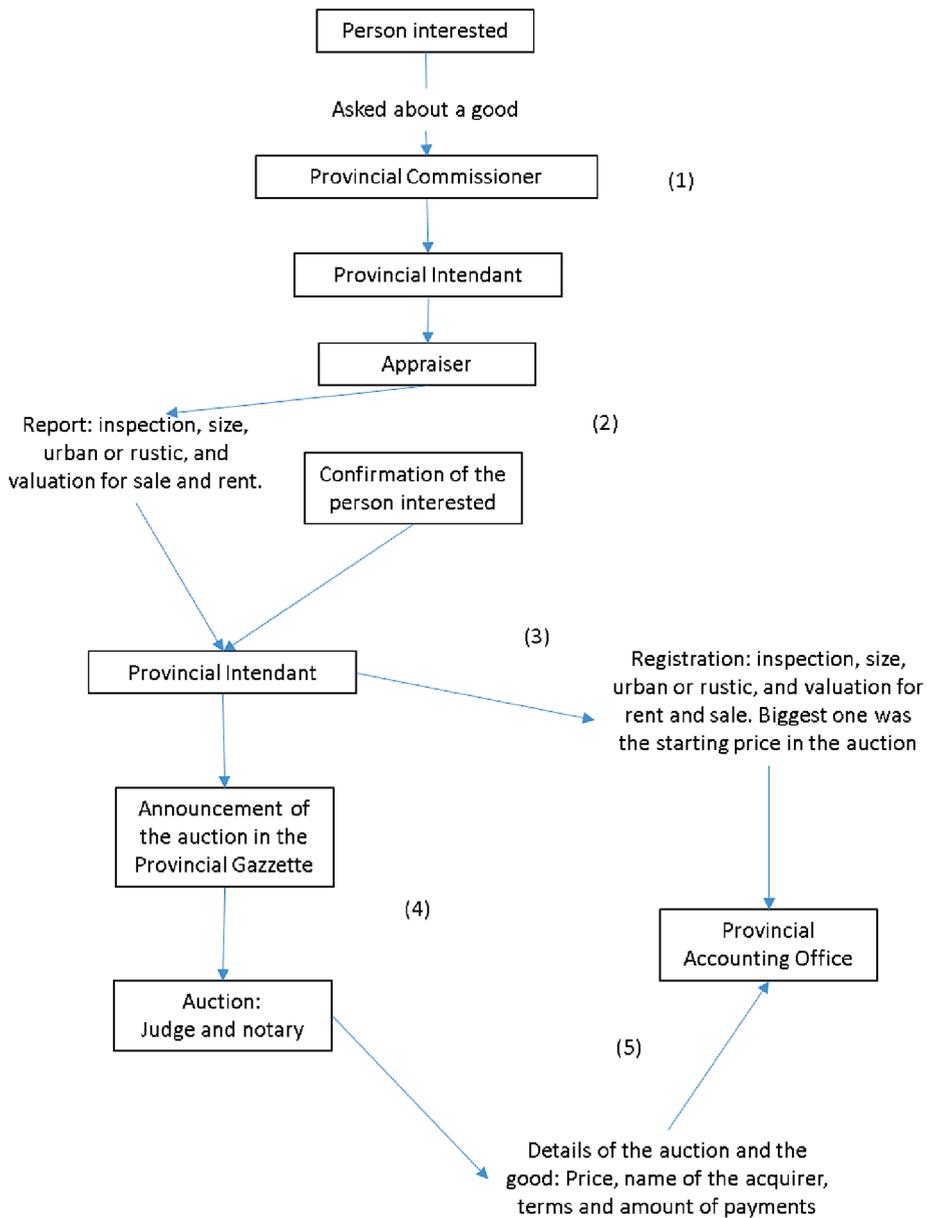


Fig. 1. Seizure Process of 1835 According to Mendizábal.

Table 1
Money Collected from Seizure Processes.

| Date | Money received from seizures (in reales) |
|------|--|
| 1795 | 1,600,000,000 |
| 1836 | 3,447,227,075 |
| 1855 | 7,855,958,234 |

Source: Martí (2003).

the undiminished and debilitating level of public debt resulting from wars and the French invasion, as well as the funds needed to develop a railway network across the country to improve the economy. Madoz’s seizure process would be the means by which the government could collect the necessary revenue to achieve these pressing goals (Martí, 2003; Valiente, 1971).

In the liberal political programme, the seizure process was justified by a widely known accusation: the assets still in the Church’s possession were being denied access to market discipline and opportunities and were therefore not being used for the benefit of the

country, its prosperity and security (Martí, 2003). This strategy allowed the government and the powerful landed class to act in an apparently selfless manner by drawing upon the economic legitimacy provided by market discipline. According to Foucault's conception of governmentality, to ensure the maximum utility of a nation's resources, governments should act "when the main principles of the market are endangered" (Foucault, 2010, p. 46). Utility has the ability to order things, wealth and people in an economic manner, without the government's apparent interested intervention. Thus, when governments reinforce the utility benefits of the market, buyers and sellers can freely engage in transactions that are beneficial to both parties (Dean, 1999, p. 117; Foucault, 2010). To maximise utility, any governmental intervention pursuing the benefits of liberalism must preserve the *laissez-faire*. It must also lead to the establishment of security mechanisms to ensure the integrity and success of economic processes that promote the population's best interests (Dean, 1999).³ Consequently, from a liberal viewpoint, governmental power used to secure unimpeded market operation seems positive and enabling for all – not only for those who control government decisions (McKinlay & Pezet, 2010). To achieve this, it is the State that must be "under the supervision of the market rather than a market supervised by the state" (Foucault, 2010, p. 116).

Despite the differences between *moderados* and *progresistas*, both were ultimately concerned with the same chronic problem: the Royal Treasure deficit. There was only one solution to this issue. Thus, in light of the ongoing problems, the *moderados* changed their position and accepted the need for the seizure process (Bahamonde & Martínez, 2007). The seizure of Church property was finally agreed upon after a lengthy debate on 1 May 1855 and was sanctioned by the Queen as the Seizure Law of 1855 (Martí, 2003). The Law authorised the seizure and later sale of all the properties controlled by those considered *dead hands*: the clergy, military religious orders, brotherhoods, the lands that belonged to local governments and charities (Valiente, 1971). Moreover, recognising the liberal imperative that all property should be employed to maximise individual and national utility, other assets would be seized "that belonged to dead hands, which were, or not, disposed to be seized by previous laws" (Miquel & Reus, 1856, p. 134). The law explicitly denied the Church the right to buy properties (Bahamonde & Martínez, 2007).

All the assets and properties seized were to be sold at a public auction, except leaseholds, which were excluded from the process if a redemption payment was made. Unlike previous seizures, those whose properties were seized were compensated by public debt, which was not transferable, at 3% interest. The payments made using public debt were based on the selling price, not the nominal value. This was designed to appease part of the powerful, determined opposition that had thwarted the success of previous seizures. The law required the buyers of the seized properties to make an initial payment, followed by 15 payments over a period of 15 years (Bahamonde & Martínez, 2007). The Law stipulated that the compensation payments received by the Church had to be sufficient to meet their ongoing considerable expenses, thereby further emphasizing the need for more detailed and uniform accounting practices to both track the payments, and to verify that they were appropriate (Valiente, 1971). As expected, the Church reacted angrily to the confiscation accusing it of being an implement of the Church's main foe, the rising Protestant faith, and condemning any buyer of ecclesiastical properties (Bahamonde & Martínez, 2007).

The threat of eternal damnation by God's presence on earth, as the Church proclaimed itself to be, may have deterred some of the educated and wealthier potential buyers from taking an active part in the seizures. The opportunity to obtain potentially valuable properties mostly overrode, however, these considerations. To obtain forgiveness, much of the sinful bourgeoisie who purchased seized property gave additional support to the Church and to the religious brotherhoods (Lazo, 1970). However, with the seizure of the Church's properties, the finances of most of the clergy suffered greatly and many priests had to survive solely on alms. In the case of seized Town Council property, 80% of the money collected from the property would be returned to the Town Council if the latter agreed to invest it in public works. Concessions such as these helped to ensure that the process was much more effective than previous property seizures (Bahamonde & Martínez, 2007).

The first seizure phase ended in mid-1856 following a change of government. The new President of the Spanish Government, Narváez, returned to the 1845 Constitution. Members of the nobility and the upper levels of the Church were now members of parliament and halted the seizure process in the name of the 1851 *Concordat*. This resulted in the Church supporting the government. One clear example was the Ecclesiastical Governor of Tudela in the north of Spain,

who often has been seen, for reasons of conscience, in the painful need to go to [The Queen] calling for the revocation of the ministerial orders that ... violated directly the daily life of the Holy Church, its freedom, independence, unity and jurisdiction, ..., which is free by divine institution *Heaven forbid ... impious and abominable scenes are not repeated, encouraged by that sect that goes straight to atheism, Protestantism... Miserable* (Madrid Gazette, nr. 1412, 15/11/1856, emphasis added).

After this interlude, the seizures recommenced in 1858 with another change in government when the *progresistas* returned to office, the process increasing in intensity in 1861. This time, however, Church property was specifically excluded. The regulation that had allowed the seizure process survived until the last seizures at the turn of the twentieth century (Iriarte, 1996).

Despite all the efforts made to lower it, the public debt reached the amount of 14.891.000.000 reales in 1849 and by 1870, that figure had doubled. Even with high hopes, the confiscations did not solve the debt crisis, although the seizures considerably lightened the weight of the debt (up to a third, at least). Without the confiscation and the participation of merchants, i.e., bankers and businessmen closely linked to the ruling minority, the Carlist war would undoubtedly have taken a very different turn (Vallejo, 2014).

³ A similar requirement of fluency and liberty should also be present at the international level between independent States, thereby promoting international commerce and the benefits that this provides (Foucault, 2010).

4. Managing the 1855 seizure process

The nationwide coverage of the 1855 Seizure Law and the prosperity that it pursued required the passing of a Government Instruction on 31 May 1855 to further strengthen the mandates of the Seizure Law. In particular, as shown in Fig. 2, the scale of the seizure process required a highly developed administrative structure. It also needed associated reporting mechanisms that were consistently applied to the whole of Spain. This would hinder or stop local or regional differences from emerging and the opportunities to escape seizure actions resulting from them. The Accounting Instruction introduced on the 30 June 1855 issued specific seizure accounting regulations for the first time. It clearly reflected the importance that the government attached to comprehensive and penetrating accounting practices to ensure a successful outcome. These two Instructions created the bureaucracy and the associated reporting systems of the 1855 seizure process (Miquel & Reus, 1856).

The Instruction of 31 May authorised the formation of a *Junta de Bienes Nacionales* (National Property Board) and the appointment of a General Manager based in Madrid for the “administration, inquiry, and selling” of dead hands assets who was directly answerable to the Minister of the Treasury (Miquel & Reus, 1856, p. 139). Consistent with the government’s liberal priorities, the Provincial Governor in each province had the authority to enforce the implementation of the instructions, laws and orders related to the seizure process. An added essential and controversial aspect was the position of the Main Commissioner created by the government in each province. The latter was responsible for the “management of the assets of the Clergy and others ... as well as the finding and selling of all the assets included” (Miquel & Reus, 1856, p. 141). The creation of this new, considerably powerful position was a particularly clear confirmation of the liberal principles and aims underlying the seizure process. The Instruction of 31 May 1855 established for the first time that the Main Commissioner in each province was responsible for reporting all properties that belonged to the clergy, towns, charities, and other assets in their provinces (Miquel & Reus, 1856). The objective was to ensure a comprehensive and accurate rendition of all potential properties for seizure. In parallel, each Town Council was responsible for elaborating the same report on the properties under their control (Miquel & Reus, 1856). Whoever was caught attempting to conceal any property would “incur the penalties settled by fiscal laws against the fraudsters” (Miquel & Reus, 1856, p. 142). The Main Commissioners were required to attend the property auctions and send the auction information to the General Manager (Miquel & Reus, 1856). The Main Commissioners were also responsible for collecting the rents in cash or agricultural produce once the properties had been seized.

The Officials appointed to conduct the seizures and sales and who were not part of the government’s central administration had to deposit a sum of money to guarantee the integrity of their work. In return for their efforts, they received 3% of the amounts collected by the Treasury from their province and 0.25% of the property selling price. They had to pay the expenses of their offices as well as complete and provide all documentation related to the seizures. The Main Commissioner also paid Secondary Commissioners 3% of the amounts collected from their district (Miquel & Reus, 1856). These arrangements underscored the government’s business-like approach and reinforced the liberal intentions and financial expectations of the seizures.

The purposely created Searcher figure was possibly the most controversial and reviled government official (especially by the Church). The latter’s task was to “uncover the assets ... and any other property included in the Law ... which was hidden by their owners or whose existence is ignored” (Miquel & Reus, 1856, p. 147). The Searchers’ work was uncertain and difficult. It was recognised as such and attractively rewarded in consequence. Indeed, Searchers received the largest sums out of all the seizure officials: 15% of the appraised value of urban land seized and sold, and 20% in the case of agricultural properties (Miquel & Reus, 1856). Searchers had the authority to search public records held by the government, Town Councils or the clergy to uncover properties missing from the Main Commissioners’ records to thus ensure their accuracy (Miquel & Reus, 1856). The payments made to seizure officials were exceptional at the time and they demonstrated that liberal financial priorities and related incentives were driving the process.

In contrast to the significant payments made to Searchers, Auctioneers were poorly paid. The latter were in charge of the “recognition, measurement, classification and valuation for sale and rent” of the assets seized by the Commissioners (Miquel & Reus, 1856, p. 155). They received an amount depending on the property valuation that went from 60 to 7200 *reales*, except in the case of properties priced at less than 1000 *reales* for which they were paid only four *reales* (Miquel & Reus, 1856). The Auctioneer had to prepare a property report for each auction, with details to support the sale value (Miquel & Reus, 1856). A property’s annual rent was capitalised at 4% for urban properties and at 5% for rural properties (Miquel & Reus, 1856). This value was the starting price at the auction (Miquel & Reus, 1856) and it offered the government the minimum collection amounts expected.

5. Accounting for seizures

New positions were therefore created and financial inducements were established to motivate officials to conduct seizures efficiently as well as to identify, gain control of, and obtain the payment of all eligible properties. This meant that the success of the seizures depended on highly detailed and regulated accounting records. The extensive archives preserved in the Provincial Archive of Huesca, *Hacienda Series* (boxes 16064, 16065, 16066, 16068, 16072 and 16073) were closely examined and allowed us to summarise the process, as illustrated in Fig. 3. In particular, the new accounting records now required, especially, were to facilitate an exhaustive control of the officials responsible to achieve a penetrating accountability and, thereby, control of the resources derived from the seizure process. They depended entirely on the newly standardised accounting rules aimed at controlling every aspect of the seizure process nationwide. The latter represented a major transformation of Spain’s technologies of government.

The Government Instruction of 31 May 1855 described the information that had to be collected and reported by seizure officials. For its part, the Accounting Instruction was mainly directed towards the administration staff of the Treasury Accounting Office. The Accounting Instruction of 30 June 1855 also specified in detail the accounting and accountability processes required to administer the

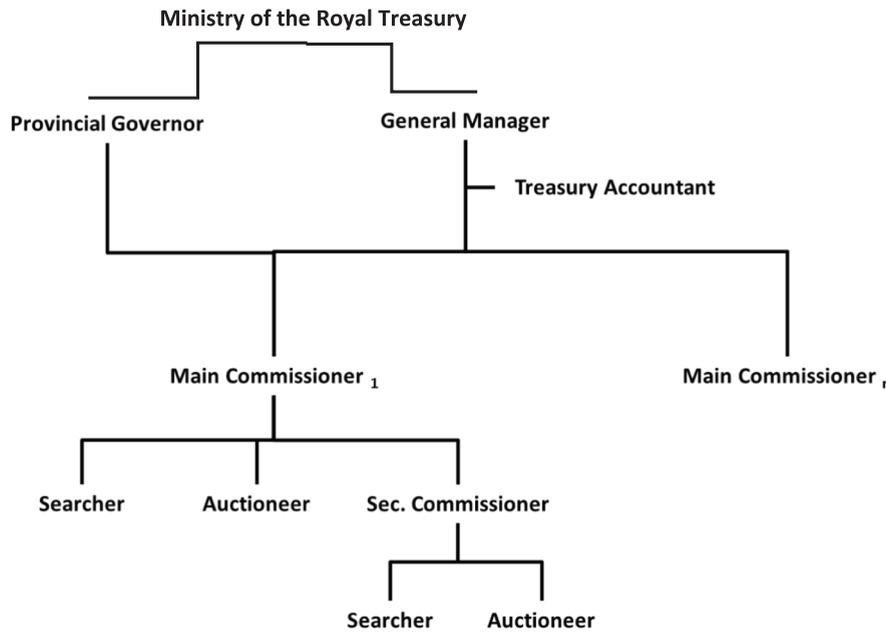


Fig. 2. Structure of the Seizure Administration in 1855.

seizure process. In Article 1 of the Accounting Instruction

the object of accounting and the render of accounts was about... the inventory, appraisal, searching and selling of those goods avowed as for sale by the Law of 1st May..., the collection of money from the auctions, with all its implications..., the management of the rents in money of the goods of the State, the Clergy and those seized..., the management of the rents in fruits of such goods..., the assessment and management of the liabilities of this part (Miquel & Reus, 1856, p. 181).

The Accounting Instruction of 30 June was mostly dedicated to the recording of cash received and expenses paid for the seized properties that could affect the State budget. It was consistent with the Base Law of General, Provincial and Municipal Accounting of 1850.⁴ According to this Law, the aim was “to use accounting as a key for control, given that, from their point of view, it allowed the rendering and the verification of the State’s accounts” (Román, 2000, p. 83). The Law also established the need to prepare a cash budget of revenues and expenses and to submit it to parliament and to the Accounts Tribunal. This tribunal had been established for the first time to control and verify any use of State resources, to approve changes in the budget, and to sanction the accounts of all the Ministry’s Offices before sending them to parliament (*Madrid Gazette*, 23 February 1850). Moreover, the Accounting Instruction of 30 June 1855 also covered the rendering of the seizure accounts as part of the General Budget (Miquel & Reus, 1856, p. 181).

Each month, the Main Commissioners gave all the money from the seized property rents to the Treasury, for which they had to render an account (Miquel & Reus, 1856). The Government Instruction of 31 May clearly stated that “the chiefs of provincial accounting... (are) in charge of preserving and archiving a file which contains the deeds and other documents related to the goods to be sold and associated liabilities” (Miquel & Reus, 1856, p. 147). The Secondary Commissioners had to report to the Main Commissioners of their district and give them the money or agricultural produce collected via rents every month (Miquel & Reus, 1856). The General Manager in Madrid also received all property information from the Commissioners in order to control the number, location, and status of all the properties seized (see Figs. 4 and 5). The Treasury Accountant, in particular, played a key role in this process, as shown in Figs. 4 and 5. The Main Commissioner had to render accounts produced according to the prescribed Accounting Instruction format to the Treasury Accountant who had to verify all the documents required of the Main Commissioner (Miquel & Reus, 1856). Therefore, the Main Commissioners and Treasury Accountants were calculation centres and played an essential role in the new form of governmentality.

In addition to the Treasury Accountant’s tasks described above, in particular their role as the main provincial accounting official, they were also responsible for keeping a book that recorded the receipt and sale of goods and any payments they authorised and which may not have been supported by an order or instruction (Miquel & Reus, 1856). The Treasury Accountant had to

supply to the Auctioneer all the information needed... for the goods to be auctioned... (and) the settlement... of the goods to be paid for the buyer, taking account of his name..., preserve and archive the records of the goods sold..., write the required reports..., verify the payment documents (Miquel & Reus, 1856, pp. 151-152).

⁴ This regulation was published in a collection of the main rules about accounting in 1863 (authors’ note).

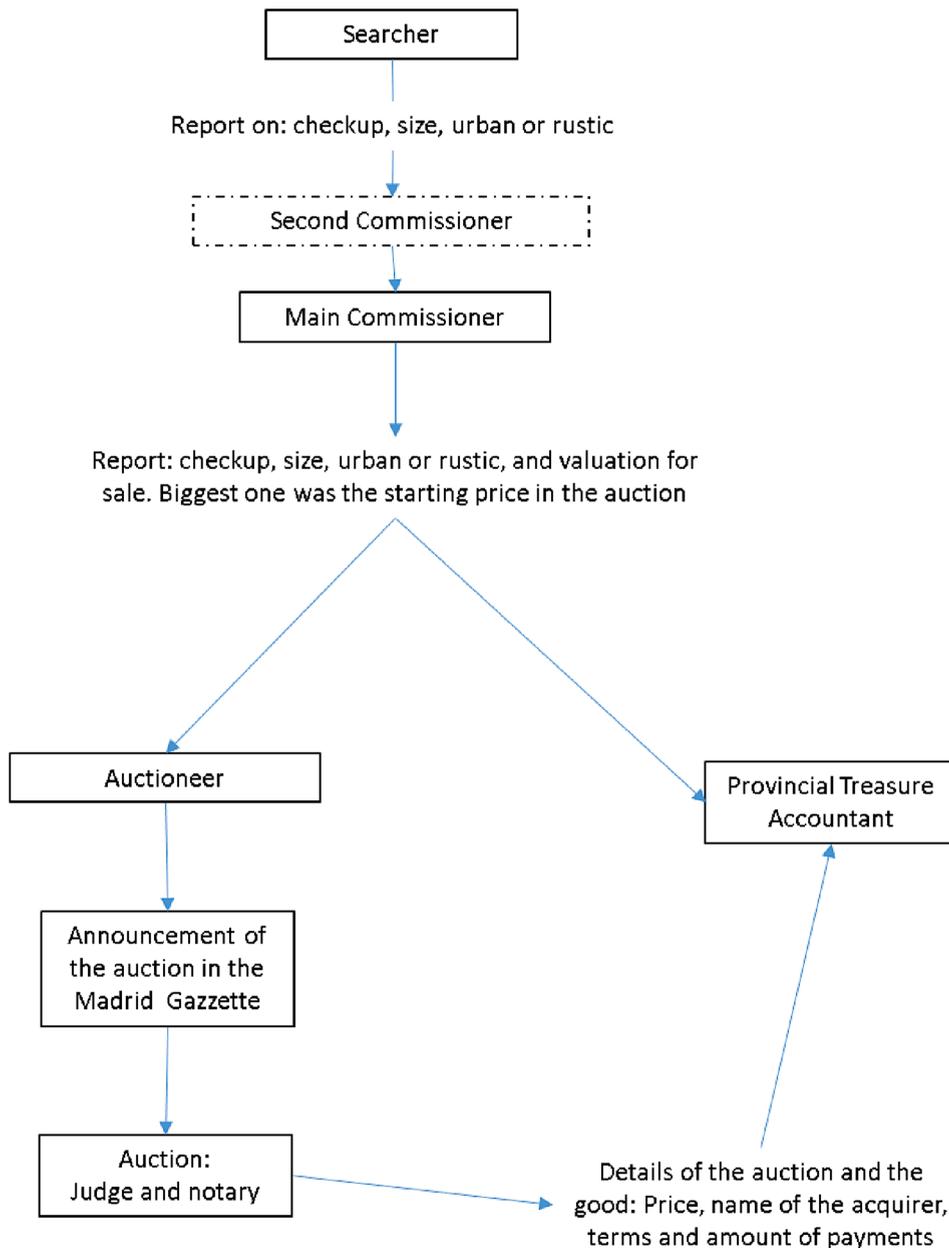


Fig. 3. Scheme of the Seizure Process in 1855.

The seizure process implemented through the Government Instruction of 31 May and the Accounting Instruction of 30 June was subject to comprehensive supervision. Another illustration of this is the number of accounts held in the national General Budget for each type of property: there were 56 different accounts, reflecting the entirety of the income and expenses related to the different properties seized and/or sold each month, classified according to their precedence (Miquel & Reus, 1856). The accounts for each property also allowed overseeing property buyer payments in detail, as they included separate accounts and a payments calendar for each (Miquel & Reus, 1856). Finally, the newly required accounts were designed to ensure better control over the State creditors born of the seized goods, especially the clergy and the Town Councils who were paid in government bonds. This was to rely upon a monthly detailed account for each creditor. They comprised pending debts from the previous month, new liabilities incurred in the month, and pending payments for the next month, as well as information about the payments made in the month (Miquel & Reus, 1856). All this information was published in the *Madrid Gazette*. As shown in Fig. 6, it was accompanied by comprehensive monthly report of the money collected from the State debtors.

PROVINCIA DE **(Modelo num. 5).**

NOTA de las fincas rematadas en el día de la fecha.

| Número de orden en el registro. | Clase de las fincas. | Procedencia. | Situación. | Cabida y linderos. | Importe de la tasación. | Idem de la renta anual. | Idem de la capitalización. | Idem de la en que ha sido rematada. | Nombre del rematante. |
|---------------------------------|----------------------|-----------------------------|----------------------------------|---|-------------------------|-------------------------|----------------------------|-------------------------------------|-----------------------|
| 40 | Una villa. | A los escolapios de Daroca. | Término de Retascon. | De una finca y 200 vides: linda otra del Cuervo y P. Lopez. | 600 | 40 | 1,200 | 1,400 | D. Andrés Iranzo. |
| 21 | Una casa. | Al hospital de Daroca. | En la misma ciudad, calle Mayor. | Con otra de Juan Lartiga. | 2,000 | 200 | 4,500 | 6,000 | D. Andrés Subirán. |
| 30 | Idem. | Idem. | Idem. | Calle de la Colegiata. | 2,000 | 100 | 225 | | Sin postor. |

NOTA. Son también obligados á dar esta nota directamente á la Direccion de los remates que se celebren en las cabezas de partido los comisionados subalternos.
 OTRA. Se llevarán formuladas estas notas por los comisionados á la asistencia de las subastas, para que concluidos que sean los remates, se llenen las casillas del precio del remate y del nombre del comprador.

Fig. 4. Report of the Auctioned Goods for 1855 Seizures. Source: Miquel and Reus (1856, p. 17).

PROVINCIA DE **(Modelo num. 2).**

REGISTRO general de las fincas vendidas con arreglo á la ley de 1.º de mayo de 1855.

| Número de orden. | Clase de la finca. | Situación de ella. | Establecimiento á que pertenece. | Cabida y linderos. | Importe de la tasación. | Idem de la capitalización. | Idem de las cargas á que están afectas. | Sujeto ó corporación á quien se paga. | Día del remate. | Importe en que se subastó. | Idem de las cargas. | Su valor líquido. | Escribano que entendió en las subastas. | Fecha de la adjudicación. | Nombre del rematante. | Importe del primer plazo. | Observaciones. |
|------------------|--------------------|------------------------|----------------------------------|--|-------------------------|----------------------------|---|---------------------------------------|--------------------|----------------------------|---------------------|-------------------|---|---------------------------|-----------------------|---------------------------|---|
| 120 | Una tierra. | Término de Cabanillas. | A los Propios de idem. | 4 fanegas con otra de Miguel Comes. | 2,000 | 1,000 | 20 | Hospital de Guadalupe. | 22 julio de 1855. | 2,400 | 20 | 2,400 | Juan Perez. | 15 agosto de 1855. | Pedro de la Mata. | 240 | No se rebaja la carga al comprador por pertenecer al Hospital de Guadalupe. |
| 41 | Un prado. | Ciruelas. | Orden de Calatrava. | 8 fanegas, 20 olmos: con camino Real y Juan Perez. | 8,000 | 9,000 | 1,000 | A D. Juan Perez. | 23 agosto de 1855. | 10,000 | 1,000 | 9,000 | Sebastian Perez. | 15 setbre de 1855. | Andrés Cota. | 900 | |

Source: Miquel and Rius, 1856, p. 176.

Fig. 5. Registration of the Goods Auctioned in the 1855 Seizure Process. Source: Miquel and Reus (1856, p. 176).

DIRECCION GENERAL DE BIENES NACIONALES.

SECCION DE CONTABILIDAD.

ESTADO GENERAL que demuestra los pagarsés á plazo y sus importes, suscritos por los compradores de Bienes nacionales en la última desamortización, el cual comprende las formalizaciones realizadas hasta 31 de Enero de este año, cuy procedencia y serie de años en que deben hacerse efectivos se manifiesta á continuación, segun resulta de los resúmenes de vencimientos por ventas de fincas y redenciones de censos hechas conforme á las leyes de 1.º de Mayo de 1855 y 11 de Julio de 1856.

| SÉRIE DE AÑOS DE VENCIMIENTOS. | BIENES DEL ESTADO ENLESE EL 20 POR 100 DE PROPIOS. | | | BIENES DEL CLERO. | | | BIENES DE PROPIOS POR EL 50 POR 100. | | | BIENES DE BENEFICENCIA. | | | BIENES DE INTERECCION PÚBLICA. | | | BIENES DE SUCCESIONES PROVINCIALES. | | | TOTAL GENERAL. | | | |
|-----------------------------------|---|----------------|---------------|-------------------|-----------------|----------------|---|----------------|---------------|-------------------------|-----------------|----------------|--------------------------------|----------------|---------------|-------------------------------------|-------------|---------|-----------------|----------------|------|--|
| | Pagarsés. | Reales | Cts. | Pagarsés. | Reales | Cts. | Pagarsés. | Reales | Cts. | Pagarsés. | Reales | Cts. | Pagarsés. | Reales | Cts. | Pagarsés. | Reales | Cts. | Pagarsés. | Reales | Cts. | |
| | En 1857..... | 5,996 | 2,303,403..22 | | 21,020 | 23,227,614..43 | | 5,899 | 7,639,391..09 | | 4,871 | 11,087,102..48 | | 1,016 | 2,699,005..41 | 34 | 237,931..16 | | 37,254 | 51,721,500..91 | | |
| 1858..... | 6,074 | 2,962,012..63 | | 22,998 | 25,584,784..70 | | 5,014 | 8,880,503..42 | | 5,009 | 11,201,618..27 | | 1,049 | 2,638,171..46 | 31 | 207,284..16 | | 39,275 | 55,823,104..84 | | | |
| 1859..... | 6,054 | 2,121,961..27 | | 22,129 | 23,297,344..83 | | 5,031 | 7,305,520..47 | | 4,991 | 10,806,317..64 | | 1,079 | 2,442,551..81 | 31 | 226,086..14 | | 39,412 | 51,002,314..28 | | | |
| 1860..... | 6,173 | 7,044,546..30 | | 23,120 | 23,393,118..28 | | 4,961 | 7,112,159..32 | | 5,037 | 10,136,015..99 | | 1,069 | 2,127,699..12 | 31 | 225,066..14 | | 39,412 | 50,869,035..75 | | | |
| 1861..... | 6,180 | 6,814,208..38 | | 23,173 | 21,121,129..03 | | 4,963 | 6,383,431..69 | | 5,036 | 9,094,064..48 | | 1,069 | 2,152,087..28 | 31 | 193,788..12 | | 39,452 | 42,193,314..34 | | | |
| 1862..... | 6,176 | 6,229,663..76 | | 22,058 | 21,088,873..82 | | 4,966 | 6,253,814..25 | | 5,034 | 9,065,818..68 | | 1,069 | 2,152,939..50 | 34 | 193,788..12 | | 39,452 | 42,129,349..16 | | | |
| 1863..... | 6,175 | 6,229,667..28 | | 22,111 | 21,094,007..38 | | 4,965 | 6,295,775..49 | | 5,035 | 9,078,819..69 | | 1,070 | 2,153,486..00 | 34 | 193,788..12 | | 39,296 | 42,152,878..87 | | | |
| 1864..... | 6,176 | 6,238,953..07 | | 22,111 | 21,072,675..71 | | 4,966 | 6,402,612..23 | | 5,033 | 9,061,675..78 | | 1,069 | 2,153,288..31 | 34 | 193,788..12 | | 39,389 | 42,152,271..44 | | | |
| 1865..... | 6,014 | 6,180,462..64 | | 21,914 | 20,849,832..22 | | 4,888 | 6,270,800..42 | | 4,995 | 9,003,016..28 | | 1,064 | 2,133,056..26 | 34 | 193,788..12 | | 39,261 | 42,099,154..39 | | | |
| 1866..... | 4,495 | 5,529,926..26 | | 15,395 | 15,249,086..85 | | 3,687 | 4,608,351..48 | | 3,708 | 7,809,446..87 | | 719 | 1,633,041..43 | 34 | 193,788..12 | | 27,239 | 34,312,746..01 | | | |
| 1867..... | 4,498 | 5,243,977..34 | | 15,358 | 15,110,880..37 | | 3,637 | 4,580,399..26 | | 3,656 | 7,187,607..16 | | 710 | 1,688,157..39 | 31 | 193,788..12 | | 26,801 | 33,912,765..44 | | | |
| 1868..... | 4,498 | 5,343,977..29 | | 15,353 | 15,102,812..35 | | 3,636 | 4,590,976..48 | | 3,656 | 7,183,029..69 | | 710 | 1,688,167..43 | 34 | 193,788..12 | | 26,797 | 34,009,169..37 | | | |
| 1869..... | 4,497 | 5,343,977..21 | | 15,310 | 15,071,255..78 | | 3,635 | 4,549,183..25 | | 3,653 | 7,084,795..77 | | 710 | 1,688,167..50 | 34 | 193,788..12 | | 26,679 | 33,999,037..88 | | | |
| 1870..... | 4,489 | 4,786,482..66 | | 15,025 | 13,719,929..73 | | 3,587 | 4,414,880..79 | | 3,646 | 6,372,348..47 | | 688 | 1,667,261..55 | 24 | 193,788..12 | | 25,419 | 30,933,061..08 | | | |
| 1871..... | 4,482 | 5,820,110..10 | | 1,065 | 687,699..97 | | 78 | 68,135..45 | | 1 | 44,853..53 | | 15 | 18,965..28 | | | | 1,355 | 988,637..97 | | | |
| 1872..... | 87 | 37,569..35 | | 849 | 118,319..70 | | | | | | 1 | 305..00 | | | | | | 888 | 486,987..85 | | | |
| 1873..... | 73 | 39,808..25 | | 808 | 145,298..70 | | | | | | 1 | 545..00 | | | | | | 883 | 482,251..85 | | | |
| 1874..... | 87 | 37,569..35 | | 849 | 150,789..71 | | | | | | 1 | 612..00 | | | | | | 888 | 496,797..26 | | | |
| 1875..... | 67 | 39,169..15 | | 865 | 161,808..51 | | | | | | 1 | 515..00 | | | | | | 935 | 510,915..17 | | | |
| | 77,146 | 87,416,779..31 | | 278,815 | 879,136,215..04 | | 62,810 | 81,801,944..72 | | 63,273 | 123,164,128..13 | | 13,099 | 29,310,488..04 | 476 | 2,906,081..80 | | 492,915 | 606,768,987..14 | | | |

NOTA. Falta incluir los pagarsés suscritos en el último trimestre correspondientes á la provincia de Valladolid por no haber remitido la Administración el resumen general de vencimientos. Sin embargo, tanto estos como los que todavía restan suscribir en las demás provincias, quedarán formalizados para fin de Mayo próximo, toda vez que se ha impreso este servicio en circular de 10 de Marzo último, disponiendo que se cumpla á los reventados al pago del primer plazo, y á la suscripción de los pagarsés pertenecientes á los sucesivos. Madrid, 11 de Abril de 1887.—El Director general, Luis de Sotelo.

| | | | |
|---|---|--|--|
| CUARTA SECCION. TIBERNALES. SECRETARIA GENERAL DEL CONSEJO REAL. REAL DECRETO. | de dicha provincia, obtuvo la de Carabenero del mismo cuerpo, la cual se fue construida en propiedad por orden de la Direccion general de Admon y Reintegracion en 27 de Junio de 1837, con el sueldo señalado en la planilla aprobada por el Real decreto de 8 del propio mes. Habiendo pasado, por último, en 26 de Febrero de 1844 á posesion de la de deprecion montada de la renta de uso de derechos de portajes de sus capitales por constitucion de la Direccion general de Rentas unidas, en virtud de las atribuciones que se habian conferidas por real- cato. | de las jubilaciones y que pueden ser abonables los años de servicio. Considerando que el Realgrado general de Rentas no fue comprendido en las disposiciones del Real decreto de 7 de Febrero de 1867, pondo que se le reservó su clasificacion y escala particular en el art. 16 del mismo Real decreto. Considerando que, conguiente á esta resolucion, se organizó el Realgrado interior de Rentas por el Real decreto de 3 de Julio de 1869, en cuyo art. 19 se consiguó á los tales y sueldos, constituidos en absoluta imposi- | QUINTA SECCION. OBSERVACIONES METEOROLOGICAS DEL DIA 14 DE ABRIL DE 1887. |
|---|---|--|--|

Source: Madrid Gazette, nr. 1562, 15/04/1857

Fig. 6. Monthly Report on the Seized Goods and Payments. Source: Madrid Gazette, nr. 1562, 15/04/1857.

6. Results of seizures

The 1855 seizure process was clearly successful: it generated 870 million reales in the first two years (1855–1856) through the confiscation of 243,109 properties (Bahamonde & Martínez, 2007). The success was attributable in part to the seizure of valuable public properties other than those owned by the Church. In addition, the process affected 379,040 ground rents and leaseholds. The financial results of the seizures in 1855 and 1856 were vastly improved and helped to tackle the national debt (see Table 1). Nevertheless, the main justification for the seizures was not fulfilled, i.e., the use of Church properties to transform Spain based on liberal values, giving priority to a laissez faire market economy. The ‘smart hands’ who were meant to ensure the success of the process had actually acquired very little property. In the case of rural properties, purchases were made instead by already large property owners, tenant farmers, professionals and officials who did not use the property in the productive, market-driven manner intended. In the case of urban properties, the main classes of buyers were businesspersons and professionals who were part of the bourgeoisie, such as lawyers and government officials who, together with the wealthy landowners, dominated the Spanish parliament (Rueda, 1985).

Although the seizure process required the approval of the majority in the Spanish parliament, participation in the political system with the right to vote or to be elected depended on wealth. Eligibility to parliament depended on the condition of paying at least 1000 reales in taxes per year. The right to vote required individuals to pay taxes of at least 200 reales per year. This meant that out of a population of more than 15 million people in 1857,⁵ only 100,000 citizens could meet these qualifications and participate in an election (Bahamonde & Martínez, 2007). This led to the seizure process being captured by the wealthy. The latter used it for their own financial and political gain rather than making property accessible to those who were inclined to use it productively. The wealthy, therefore, were given the opportunity to greatly enhance their prosperity while the condition of the poor worsened. The creation and maintenance of this inequality, that lies at the heart of liberalism, worked in fact towards generating and fuelling economic differences after the seizure processes.

Herr (1971) notes that wealthy landowners, in particular, were able to prioritise their interests over that of smaller businesspersons and agricultural workers. They used their social and economic position to get the local authorities to auction the seized properties in large batches. As a result, the middle classes, who were supposed to be the main beneficiaries of the seizures, were unable to acquire significant properties. Pi i Margall, the President of the Spanish Republic in 1873, later confirmed that most of the property seized went to people only interested in collecting high rents and improving their large estates (Martí, 2003). Consequently, the sale of most property to already large landholders rather than to the entrepreneurial bourgeoisie was a major impediment to the modernisation of agriculture and industry, the alleged primary motive of the seizures. Accordingly, “the seizing was clearly not intended for the settlers” (Valiente, 1971, p. 164), that is, for farmers who actively cultivated the land that they rented from the Church or other dead hands. This was evident when, following the seizures and sale of properties, many settlers were forced off the land by the new property owners and had to migrate to big cities, while the small farms that had survived for many years could not compete with the new and enlarged

⁵ Information extracted from the Instituto Nacional de Estadística (Spain’s National Institute of Statistics).

estates (Bahamonde & Martínez, 2007).

The new standardised national accounting system had helped to ensure that the seizure process was more efficient and effective. The system, however, was unable to guarantee that the properties were acquired by ‘smart hands’ and that the seized lands be put to productive use. In effect, by helping to ensure the efficacy of the seizure process, the accounting practices had become complicit: they encouraged the transfer of yet more wealth to the rich in the guise of a merely procedural outcome in line with liberal motivations. Thus, contrary to the seizure rationale – i.e., a more efficient and economic-oriented use of large estates, especially in Spain’s central and southern regions – the process failed to stimulate the economy as needed and expected. Agricultural productivity did not increase. Production costs did. Antequera (1885, p. 113), a later contemporary of the seizures, asked:

What is the result of the dispossession? Have the conditions of the poor improved? Not at all. The rich have monopolised these assets and today they impose the law on the settlers, demanding a rent immensely greater than the Church asked for - at a level never reached before. Have the different classes improved in general? Certainly not.

This idea was also enhanced by Pi i Margall, when he lamented how the rich landowners and capitalists, who now owned the properties which had been seized, “have used the land, not for cultivation but to obtain secure rents from them. This has not resulted in a good distribution of the lands in the name of freedom and order...” (Pi i Margall, quoted in Martí, 2003, p. 163).

7. Analysis and conclusion

This study has examined the Spanish seizure process of 1855 as a continuation of previous nineteenth century attempts – especially that of 1835 – to create a liberal State. Following Napoleon’s invasion, the utilitarian ideology and aims of liberalism became highly attractive to the Spanish political class then in power. Liberalism promised a more affluent, economically progressive, and stable society, which they believed would generate the greatest benefits. In governmentality terms, the advent of liberalism created a particular political rationality (Radcliffe et al., 2017) where governmental decisions were based on utility maximisation. Underlying this approach were a set of practices and values that rested on the critical visibility provided by accounting to control the life of others and to establish the ‘conduct of the conduct’ (Foucault, 1982, 1991). There was a link, therefore, between attaining the goal of the seizures, and the calculations of citizens’ lives (Rose, 1991). Thus, the government’s seizure programme resembled the political rationalities that supported them (Jeacle, 2015; Parker, 2020). Although direct government contributions to property seizures ended with the auctions, all subsequent proceedings related to payments had to be registered, thereby allowing government’s ultimate surveillance of the process.

As shown in Fig. 1 above, the main implementation tools of Mendizábal’s 1835–6 seizure programme were the accounting technologies used by provincial accountants who were required to record all aspects of the seized property transactions (*Madrid Gazette*, 1 March 1836). The detailed seizure management process and the dependence on specific types of accounts to achieve this thereby illustrate how accounting practices and the information they produced were key to control the seizures and ensure their success. In the same way, the accountability procedures developed also represent an unequivocal recognition of the role of accounting practices in ensuring the relative success of the actual seizure implementation. Examples include the provincial accountants’ monthly reports on the seized properties that were managed and subsequently sold, as well as the detailed information on creditors and debtors. The provincial accountant embodied in fact a centre of calculation, given his pivotal role in the flow of information required. Accounting technologies were used to verify that the *laissez faire* stance that liberal principles required of government was working: “The government can (and must) act only when the main principles of the market are endangered” (Foucault, 2010, p. 46). The fact of linking the seizing of properties to the supposedly impersonal logic of quantification – rather than to subjective judgement – empowers accounting. It does so in such a way that accounting numbers produced during the seizure made persons, domains, and actions objective and comparable. They were thus made governable to ensure a successful seizure process (Alawattage & Wickramasinghe, 2022).

To understand the interplay between accounting as a government technology and the 1855 seizure process, it is particularly important to recognise the humble and mundane features of accounting as a governing mechanism. Accounting no longer could be considered from a governmental viewpoint as a neutral and objective practice: it was to serve a specific purpose and was to benefit a small, highly influential class (Parker, 2020). Accounting practices played a major role in creating a network of power relations needed to successfully implement the seizure process to their advantage. They did so by allowing the government to dominate those who were the objects of the information produced by the accounting practices, primarily the Church, Town Councils and others whose property was seized (Mennicken & Miller, 2012). Consequently, according to McKinlay et al (2010, p. 1016),

(t)his information asymmetry also constructs unequal power relations between the coherent, strategic center and the managed, dispersed organization. Accounting numbers are the perfect medium for managing at a distance: seemingly objective – with a legitimacy derived from this apparent objectivity – efficient, rapid, consistent, calculable, comparable and scalable.

Unlike Mendizábal’s property confiscation, that of Madoz in 1855 was much more effective after *moderados* and *progresistas* agreed on the sale of Church properties, Town Councils, and other communal properties in small towns. Thus, the influence of liberalism had come to dominate the broader discourses that governed the construction of the truth of the political discourses that directed the actions and policies of both the *moderados* and *progresistas* (Parker, 2020; Radcliffe et al., 2017). Although Madoz revised and improved Mendizábal’s seizure process established 20 years before, the political programme remained the same. The liberal ideas at its core were unchanged, but the process of seizing and selling properties differed significantly. So did the associated technologies of government, which now relied even more on accounting technologies to implement liberal ideas consistently throughout Spain than the 1835 seizure process did. Previously, in addition to the inconsistent application of the earlier seizures across the nation, little efforts have

been made to ensure that the property managers had clear and enforceable responsibilities for the management of the property once it was seized. In particular, local officials usually had no reporting responsibilities or any offices at their disposal.

The increase in the number and types of government accounting records required for the seizures under Madoz led to a better and more detailed disclosure of the areas regarded as important to administer by the government and its agents (Alawattage & Wickramasinghe, 2022; McKinlay et al., 2010). The increase in resources collected via the 1836 and 1855 seizure processes confirms that improved accounting technologies played a key role in helping to create a more penetrating, comprehensive and therefore, controlling administrative structure to manage the seizures. The 1855 process relied on more detailed accounting records for which specific officials were made accountable, notably the provincial accountant. The latter turned accounting into a powerful means to give visibility to the activity associated with all seizure phases and, therefore, to create a calculable and controllable reality (Jeacle, 2015). This provided the government a target of improvement the means to create and claim knowledge of liberal individuals (Argento et al., 2020; Jeacle, 2015; Radcliffe et al., 2017).

The intended contributions of accounting practices to the socially and economically transformative aims of the 1855 seizure process meant that these practices could no longer be regarded by government as neutral and objective. Instead, they were understood to be part of a network of power relations in which accounting practices and the resulting information played a pivotal role (Miller & O'Leary, 1987). This confirmed that "(d)emocracy requires citizens who calculate about their lives as well as their commerce" (Rose, 1991, p. 683). The Base Law of General, Provincial and Municipal Accounting of 1850 that informed the 1855 Accounting Instruction confirmed that accounting had become a major feature of Spanish liberal government to manage the population and the country. The accounting requirements of the Accounting Instruction provided in an unprecedented manner the means to control and render accounts of the entire seizure process throughout all Spain. It also enabled identifying its impact on the general budget through the accounting system enacted by the 1850 Law. Unlike that of Mendizábal's, the 1855 process linked the seizure process to the national budget (Román, 2000). Most of the Accounting Instruction of 30 June 1855 would ultimately ensure the recording of the cash received and expenses paid relating to the seized properties that could affect the State budget. According to this regulation, accounting emerged as a key means to render and verify the State's accounts (Román, 2000). Accounting thus played an essential role in building detailed knowledge, in fine detail, about the impact of seizures on the national budget and subjects. It thus became a political tool (Antonelli et al., 2020; Mennicken & Miller, 2012; Rose & Miller, 1992).

Despite the economic aims of the seizures, Madoz's property confiscation, like that of Mendizábal's, failed to meet expectations. The main reason was that most properties were sold to large property owners, confirming the political power of their class. In liberal States, inequality is enacted and institutionalised by the power deriving from extreme wealth differences (Hayes et al., 2018). It was reinforced and justified here by the ideal of allowing individuals to pursue their own best interests unhindered. In this way, the *laissez-faire* basis of the liberal State was conveyed as necessary for utility maximisation.

As Rose and Miller (1992) confirm, "Government is a congenitally failing operation" (Rose & Miller, 1992, p. 190). Their political rationalities are mostly challenged, so the calculative technologies that reflect them do not provide ultimate solutions (Ahrens et al., 2020; Cadiz & Rooney, 2019; Argento et al., 2020). In this sense, Hayes et al (2018, p. 1208) remind us that "(t)his governmental relationship of power does not prohibit, or constrain, it enables, but in specific ways. The actors move according to the restrictions and permissions made by the governmental accounting which can lead to inequalities". Accounting practices from a governmental point of view "play a key role in creating and sustaining conditions of inequality. Organizational practices and structures not only reflect broader societal practices but also contribute to their production and reproduction" (Amis et al., 2018, p. 1135).

Throughout the history of the modern liberal State – as confirmed in the case of Spain – inequality has acerbically shown to be the enduring ultimate consequence of largely unfettered liberal economies. The seizure processes increased the economic power of the landlord, further deepening the peasants' economic servitude. They also destroyed the opportunity for the middle classes to become the dominant political and economic class – as promised by the seizures (Simón, 1973). According to Zhang and Andrew (2022), inequality emerges in social and historical constructs and in the case of the seizure process, it stemmed from the increase in wealth of the rich. De los Ríos concludes that "the confiscation is the result of a phenomenon of political power from which the class that instigated the reform and led the direction of state life benefitted" (De los Ríos, in Simón, 1973, p. 281). The sale of communal properties denied peasants access to the previous collective use of these properties, which was a fundamental component of their survival. Meanwhile, the sale of Town Council properties ruined the municipalities, leaving them without any means to overcome agrarian crises (Rueda, 1985). So, the Duke of Rivas, whose comments were supported by the Church, pessimistically concluded in reference to Madoz's Law of Seizure that

if everything that is badly managed should be sold, the Spanish nation should be sold, which is the worst administered of the world... What would you have done, Senators, if your parents and grandparents had converted their estates into royal bonds?... You would now be in possession of papers with countless signatures and stamps... to light the fireplace (Duke of Rivas in Antequera, 1885, pp. 241-242).

Accounting played a key role in this sense. Indeed, owing to its presumed objectivity, it allowed controlling the seizure process in a more intimate and effective way. Ultimately, it contributed to maintaining liberal inequality. Accounting thus played a significant role in the production and maintenance of inequalities (Andrew et al., 2021). To further institutionalise the inequalities throughout Spanish society, those who would benefit the most from the seizures were able to take advantage of accounting practices. They benefitted especially from those enacted by the national accounting reforms, conducted to provide objective, efficient, rapid, consistent, calculable, comparable and scalable information for a specific purpose.

The seizure processes accentuated Spain's social and economic inequalities. Accounting was complicit in making this happen, and this should incite accounting researchers with a very important, indeed moral, impetus to examining the surreptitious possibilities of

accounting as an instrument of abusive power in other historic, cultural and political settings (Nikidehaghani et al., 2022). Such a task is ever more essential in a twenty-first century world in which the number of dictatorial governments are increasing and in which major businesses have global reach and power. A world that has made it easier to deny individuals the ability to act in their own best interests, and who remain unaware of how this is being made possible.

Data availability

No data was used for the research described in the article.

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