A census of Florentine private account books from 13th-15th century.

The realization of a complete census of the Florentine accounting sources is the last step of a long research, started almost fifty years ago. The main credits go to Richard Goldthwaite and Marco Spallanzani who have been collecting throughout their research careers a huge amount of data from public and private archives. Thanks to a grant funded by Ca’Foscari University of Venice, the original dataset has been revised and extended by Francesco Bettarini and recently converted into an actual database by Daniele Fusi. It now records more than 3000 items, with detailed information concerning the acts, datation, families involved, type of economic activities, archival location and more.

The census will be published online to make it accessible to a large community of scholars in the social and economic history of Renaissance Florence and beyond. It will serve as a hub of materials and data on accounting documents by linking them to an ever growing landscape of online resources, e.g. collections of digital facsimiles and editions, as they will become available over time.

The Florence Census

What is included in this dataset?
The database includes all the accounting records produced privately by the Florentine people along a chronological period between the first documentary evidences (13th century) and the end of the 15th century, regardless of the current place of conservation of the document. The purpose of the project is providing a valuable research tool for the study of the economic dimension of medieval man in his domestical and professional life.

With “private” attribution, we point out the exclusion from the catalog of accounting records produced by public institutions, both political and religious, charities and confraternites. Partial exceptions to this discrimination can be found in those accounts which describe both family administration and the management of public offices or customs duties. The census includes then accounting records referring to public interest only when these were preserved by the author in his family archive.

The second definition to be clarified is the one relating to the national attribute that the term “Florentine” carries with itself. The accounts scheduled for this dataset belong to persons registered in the tax records of the Florentine state, regardless of the place of editing or conservation of the archival unit.

By Florentine state, we mean instead that territorial subject formed in the Late Middle Ages through the expansion of the jurisdiction exercised by the municipal institutions of the city of Florence.
The progressive enlargement of the territorial state involved the incorporation of other urban centers, relevant for their manufacturing and mercantile identity. The fundamental stages of this process coincided with the formal acquisition of the following municipal districts: Prato (1351), Valdinievole (1369), San Miniato (1370), Arezzo (1384), Pistoia (1402), Pisa (1406), Volterra (1472).

Florence, Venice and the development of accounting.

The historical reflection dedicated to the development of accounting practice in the Middle Ages was based mainly on the examination of Florentine sources. Frederic Lane, thanks to his researches on the Barbarigo archive, first highlighted the most relevant differences between Florentine and Venetian accounting models. Without going into the vexata questio of the double-entry system, the specificities of the business organizations seem to have conditioned in different way forms and contents of the accounting practice.

According to the research conducted by Reinhold Mueller at the Archivio di Stato di Venezia, the accounting books preserved for the same pattern of time are about one hundred pieces. By the way, a complete census is still missing. That would bring to light a new prospective on the available patrimony, giving a new light to the modus operandi of the Venetian merchants.