

## **Domesday Book as an Example of Embryonic Weberian Administration in a Patrimonial State**

**Michael Jones**

The way in which accounting plays a key part in the creation and maintenance of governmental power has recently become a source of enquiry for accounting researchers. Napier's (2006) survey of 30 years of historical accounting research identifies power, knowledge and government as one of the key themes of the new accounting history. Although attracting more attention of late, there is still surprisingly little work which seeks to explore the exploitation of accounting as a mechanism by which governmental power can be reinforced. In particular, there is only a limited literature which explores how accounting reflects and interacts with the social, economic and political forces of different, important historical eras. Important exceptions are Carpenter and Feroz (2001), Edwards, Coombs and Greener (2002), Neu (1999), Neu (2000) and Jones (2010).

In this paper, the focus is on an extremely important historical locus: the post-Norman conquest of England, in the late eleventh century. The Norman Conquest was a decisive moment in British history. Before 1066, England had been ruled first by the Romans and then by the Anglo-Saxons. However, in 1066 after a successful invasion William replaced English rule with Norman, introducing an Anglo-Norman realm held together by a Norman aristocracy (Le Patourel, 1971). This aristocracy brought a new social, economic and political order whose roots lay in military power (Stenton, 1929). This period thus represents a unique key, transitional period in the history of the United Kingdom. Unique in that it represents the only time since the Romans invaded Britain in 55BC that massive social, economic and political change has been imposed by conquerors (i.e. Normans) on a conquered people (i.e. Anglo-Saxons). The new kingdom, which emerged, was one of the most, if not the most developed, monarchies in Western Europe (Bates, 2001).

Although William I is best known for his military achievement, particularly the conquest of England, his administrative achievement of developing and extending the Anglo-Saxon literate tradition should not be underestimated (Clanchy, 1998). A focal point of William's

administrative achievement and of this study is Domesday Book.<sup>1</sup>Domesday Book represented a comprehensive and detailed survey of English land holdings undertaken by the new Norman King of England, William I. It was particularly significant politically in that whereas under Edward the Confessor, King William's Anglo-Saxon predecessor, Normans occupied only a few important ecclesiastical and lay offices, under William the preexisting Anglo-Saxon aristocracy was removed by death in battle, rebellion and exile and was replaced by the northern French barons (Normans, Bretons and Flemings) who had all been part of his conquering army. Domesday Book wrote down, recorded and, in effect, legitimated the new territorial landownings of these invaders. It contained lists of places, landholdings, fiscal information and estate valuations. Domesday Book represented the first systematic inventory of individual land ownership not only in England, but in Western Europe. It was an innovative and formidable administrative endeavour.

For social, economic and political historians this period has been of continued interest. Indeed, there has been a wealth of material stretching over almost a century (e.g., Darby, 1936; Galbraith, 1961; Harvey, 1974; Maitland, 1897; Campbell, 2000). Domesday Book has been subject to intense scrutiny. Its complex nature led Hallam (1986, p.17) to conclude: "attempts by historians to categorize Domesday Book as either a financial or a feudal document have been defeated by the very diversity of the information which it contains".

Despite this period's historical attraction, it has been almost totally ignored by accounting researchers. This neglect is all the more surprising given that in this period Domesday Book probably one of the most famous historical documents ever to be written was compiled, moreover, Domesday Book was, in effect, an accounting as well as a social, economic and political document. With the exception of Godfrey and Hooper (1996), McDonald (2005) and Hooper (2006), McDonald and Snooks (1996) there appears to have been no systematic recognition of the accounting aspects of Domesday Book. Of these Godfrey and Hooper (1996) provide a general and useful overview of Domesday Book focussing on its fiscal, feudal and control aspects, while McDonald (2005) and Hooper (2006) are more concerned with manorial efficiency

---

<sup>1</sup> The convention followed by social, economic and political Domesday scholars, and continued here is to use the description 'Domesday Book' rather than 'the Domesday Book'.

The central thesis in this paper is that Domesday Book should be viewed primarily as an accounting document and that it played a significant and central role in the creation and maintenance of the new political order in England, the Normans. Domesday Book was a remarkable statistical account unparalleled in European history and unequalled until the nineteenth century. “The detail contained in Domesday Book, the coverage not merely of the royal estates but of all the land, the several different sets of questions – fiscal, feudal, tenurial and legal – which it answers, the systematic analysis of information there, the sense of administrative purpose and royal direction which it conveys, have all combined to make it a unique record” (Hallam, 1986, p.31).

This was the first time in Western European history that a bureaucratic document was used as an administrative tool. Consequently, Domesday Book was used as an instrumental accounting mechanism to set down, for the first, and for many centuries the last, a detailed accounting narrative of individual fiscal obligations, individual landholdings and individual wealth. In addition, the symbolic importance of Domesday Book as a force for social consolidation was overwhelming.

In order to explore the nature and use of accounting as an instrument to create and consolidate governmental power, this paper uses Weber’s theory of Social and Economic Organisation (1947). This work is one of the classical sociological texts. It outlines the fundamental concepts of sociology, and the types of authority and imperative coordination. Particularly interesting and pertinent to the accounting discipline is Weber’s analysis of bureaucracy and administrative controls. Obviously, in Weberian terms accounting is an important, if understated by Weber, administrative control. It is thus, therefore, surprising that Weber’s bureaucratic theory, particularly as espoused in 1947 (1964) has not been used more in accounting. Colignon and Covaleski (1991) outline how useful Weber’s framework can be in looking at socio-historical accounting analysis. Meanwhile Bryer (2005) strongly advocates the use of Weber: “To realise the potential of accounting history, we must apply Marx and Weber’s social accounting framework to the central problems of social and economic history” (Bryer, 2005 p. 26).<sup>2</sup> Uddin and Choudhury (2008, p1029) argue that “accounting researchers have made very limited use of the wealth of Weber’s thought in trying to understand accounting practices in both traditional and capitalistic societies”. The

---

<sup>2</sup> Bryer’s formidable analysis of the British industrial revolution is not formally reviewed here as he himself uses a Marxist framework

use of Weberian theory has also been restricted, in general, to *Economy and Society* (Weber, 1968) with less emphasis on his other works, for example, *General Economic History* (1961) or *The Protestant Ethic and the Spirit of Capitalism*. To my knowledge in the accounting history research into Weber only Uddin and Choudhury (2008) and Caramanis (2005) use the *Theory of Social and Economic Organization*, the focus of this particular article. The lack of Weberian analysis is particularly surprising given Weber's almost iconic status in the development of modern sociology.

Weber was concerned to show how legal order and bureaucracy, essential characteristics of the modern state, developed. He discusses bureaucracy largely in terms of "legal and rational accounting requirements of political and economic organizations which in turn give to legal domination its administrative rationality and adequacy (O'Neill, 1986, p45). Weber was also interested in the importance of power and its legitimacy (Rush, 1992).

A major study of the research into accounting history from a Weberian perspective has to date focused on the development of capitalism. Generally, it has focussed on Weber's Book *Economy and Society: An Outline of Interpretive Society*. In the sociological literature Carruthers and Espeland(1991) explore the relationship between Weber and the rise of double-entry bookkeeping. For Weber, rational capital accounting, involving the valuation of assets and determination of profit (Weber (1927) 1981, (1956), 1968) is a general presupposition for the existence of modern capitalism. Double-entry bookkeeping "makes it possible for capitalists to evaluate rationally the consequences of their past decisions" (Carruthers and Espeland, 1991, p.32).

Indeed, Weber's work is often linked to that of Sombart (1953, 1967) who famously argued that the "invention of double-entry bookkeeping was essential to the birth of capitalism"(Chiapello, 2007). Colignon and Covalleski (1991) show the potential that Weber's writings have in relating accounting to organizations and accountancy. They conclude that "Weber's framework suggests that although accounting practices may be considered analytically rational, their substantive rationality and the rationality of organizational operations are only understood as rational in their socio-historical context." Chua and Poullaos (1998) investigate the activities of the Incorporated Institute of Accountants in Victoria, Australia from 1886 to 1903, using Weber's class-status-party model. They draw on Weber's (1956) *Economy and Society: An Outline of Interpretive*

*Society*. They find Weber's multi-dimensional view of conflict among and within classes very useful in understanding the professionalism of the Australian accounting profession.

Caramanis (2005) also uses Weber to investigate the development of an Accounting Profession, in Greece from 1993 to 2001. Caramanis (2005, p. 195) concludes that: “*rationalism* and *charisma* play a major role in helping to effect historical change through their influence on class-status-parity, the tripartite stratificatory structure of modern society”. Finally, Radcliffe (1997) shows that in a modern capitalist country, Canada, although governmental auditors were employed as an embodiment of formal rationality, this rationality was tempered by their necessity to work within the substantive rationalities of the political arena.

Another important area of research has been to investigate the insights which Weberian theory can throw on traditional societies such as in Bangladesh and the Philippines. Uddin (2008) and Uddin and Choudhury (2008) focus on corporate governance in a traditional society. These papers show that traditionalist culture mediates the rationalist/legalistic frameworks of modernity. In particular, they show the important role played by family connections in a less developed country (Uddin and Choudhury, 2008, p.1004). Dyball and Valcarcel (1999) and Dyball, Chua and Poullaos (2006) use Weber's theoretical distinction between modern and traditional societies to show how traditional Philippine societal arrangements clashed with modernity, efficiency and goodness. “A “traditionalist”/familial culture mediates the “rationalist”/legalistic regulatory process of Philippine accounting regulation” (Dyball and Valcarcel, 1999, p. 303).

The remainder of this article is structured as follows. In the next section, there is a brief focused description of the *nature and function of Domesday Book* to contextualise the study. Weber's model of power and bureaucracy is then outlined. Then in the fourth section, Domesday Book is analysed through the lens of the Weberian model. A conclusion then follows.

### **Nature and Function of Domesday Book**

Domesday Book is without parallel in Western Europe. It is one, if not the earliest, administrative records of land ownership, and provides a unique and comprehensive view of

an early Medieval State. It, however, is very much a creature of its times reflecting the political, economic and social conditions of the prevailing English state.

Politically, Domesday Book represented a reinforcement and consolidation of King William's power. William I had conquered England after the death of King Edward I in 1066. He defeated Earl Harold (Harold Godwinson), the leading Anglo-Saxon claimant to the throne, at the battle of Hastings (1066). "This, the most momentous military event of English history, resulted eventually in the large-scale destruction of the English aristocracy, the imposition of an alien nobility and a Norman reordering of society along feudal lines" (Hinde, 1985, p.11). William I was a determined, disputatious leader. He was born in 1027, the illegitimate son of Robert I, Duke of Normandy and a tanner's daughter. He succeeded to his father's throne in 1035 as a minor and survived three decades of internal conflict and battles with his neighbours (Hallam, 1986, p.11). He became Count of Maine in 1063.

This upbringing schooled him in the art of war and intrigue. He claimed the English throne through Emma of Norway (wife of Ethelred II, Anglo-Saxon King of England (King 978-1013, 1014-1016)). William also claimed that Ethelred's son (Edward the Confessor) had promised him the crown and that Harold had sworn him allegiance (McDonald and Snooks, 1985). Domesday Book can, therefore, broadly be seen as an attempt by a new leader to consolidate his power by carrying out a comprehensive inventory of his possessions. More specifically, it may have been a response to rebellions of the earls in 1075 and then in the North in the early 1080s. There was the threat (which did not materialise) of an invasion by King Canute of Denmark and King Olaf of Norway in 1085 (Hinde, 1985, p.11) which made it imperative to reassess the Danegeld. William dealt with all these threats with a ruthless efficiency.

Economically, Domesday Book was, therefore, necessary to assess the resources of the King against potential internal and external threats. The Anglo-Saxon chronicler commented that William wanted to know "about this country – how it was occupied or with what sort of people". The King owned approximately 17% of the land (Hinde, 1985, p.14) and there was a need to assess its value. However, there was also a need to assess the taxable value of other lands and establish customary dues that were payable to the King as established rights. An Anglo-Saxon chronicler wrote that at his 1085 Christmas court:

“Also he had a record made of how much everybody had who was occupying land in England, in land or cattle, and how much money it was worth” (Savage, 1995, p.213).

Domesday Book thus established the economic resources of the new Anglo-Norman state in terms of land value, fiscal capacity and feudal dues.

Socially, Domesday Book was equally significant. Domesday Book was very much a feudal document. It was organised by landowner within each English county. Tenants and under-tenants were listed along with a comprehensive list of their holdings in manors and of detailed manorial resources (such as ploughs, and people). This detailed land register not only clarified the existing holders of the land, legitimating the new Norman aristocracy at the expense of the dispossessed Anglo-Saxons, but also when collected formed a detailed land registry. It set down, for the first time, in British history a pattern of territorial ownership and property rights that would continue for centuries. Domesday Book also reinforced the existing social order by documenting feudal dues and customs. Once more this clarified the current situation as well as setting down a permanent record for posterity.

#### *Domesday Book's Production*

The Domesday survey appears to have been conceived around Christmas 1085 (Anglo-Saxon chronicles). It was to be a wide-ranging and unprecedented survey of England. Robert, Bishop of Hereford wrote that the King's men:

“Made a survey of all England; of the lands in each of the counties; of the possession of each of the magnates, their lands, their habitations, their men both bond and free, living in huts or with their own houses and lands' of ploughs, horses and other animals, of the services and payments due from each every state” (as per Hinde, 1985, p.11).

The level and depth of this survey shocked contemporaries. It was named Domesday because of the association with the Day of Judgement.<sup>3</sup> “The tremendous image of Christ in Majesty, seated as a judge holding the book of the Scriptures or Laws, would have been familiar to

---

<sup>3</sup> The last judgement was described in the bible in the Revelation of Saint John the Divine and would have been exceedingly familiar to contemporaries. It is widely regarded as being one of the most frightening biblical passages as these extracts show. 12 “and I saw the dead, the great and the small, standing before the throne: and the books were opened :which is *the book of life* : and the dead were judged out of the things which were written in the books, according to their works” 13.” And the sea gave up the dead which were in it: and death which were in them, and they were judged every man according to their works”. 14 “ And death and Hades were cast into the lake of fire.” 15. “ And if any was not found written in the book of life, he was cast into the lake of fire” (Holy Bible,1951)

anyone entering a Romanesque church either sculpted over the doorway or as a mural painting within” (Clanchy,1998, p.32) There were thus connotations of a deep and intense scrutiny of the affairs of each individual. An overall verdict against which there was no appeal (Hinde, 1985, p.11). It was unprecedented in its scope and scale. Before Domesday there had been no serious national intrusion into local affairs. “For some administrative purposes, however, Anglo-Saxon England operated more as a confederation of counties, and within them of hundreds, than as a centralised Kingdom (Hallam, 1986, p.16). This was a description of the enquiry from the Ely Inquest, which was a contemporary document.

“They inquired what the manor was called; who held it at the time of King Edward; who holds it now; how many hides there are; how many ploughs in demesne (i.e., held by the Lord) and how many belonging to the men; how many villagers; how many cottagers; how many slaves; how many freemen; how many sokemen; how much woodland; how much meadow; how much pasture; how many millers; how many fisheries; how much had been added to or taken away from the state; what it used to be worth altogether; what it is worth now, and how much each freeman and sokeman had and has. All this was to be recorded thrice, namely as it was in the time of King Edward, as it was when King William gave it and as it is now. And it was also to be noted whether more could be taken than is now being taken” (Hinde, 1985, p.12).

Another important factor in the impact of the survey, aside from its comprehensiveness, was the care and attention which was paid to it. Initially, each tenant-in-chief (bishop, abbot or baron) and each sheriff and local official was required to send in a list of manors and men (Hinde, 1985, p.11). And, even more important, as a testament to its thoroughness is the fact that a system of internal check was devised so that the first investigators work was double-checked. As Robert, Bishop of Hereford wrote: “After these investigators came others who were sent to unfamiliar counties to check the first description and to denounce any wrongdoers to the King”. It is probable that the whole of England, South of the Tees, was divided into circuits (possibly between 7 and 9) and on each circuit there was a panel of three or four royal commissioners (Hallam, 1986,p.190

In all, investigators visited 35 counties. They collected the information at enlarged sittings of the county courts with juries. The mass of data collected about landholdings was synthesised and summarised into two documents: *Little Domesday Book* comprising the three eastern English counties of Essex, Norfolk and Suffolk and then *Great Domesday* which covered the



rest. The data are arranged by shires first and then by tenants with the King first, then usually the Bishops and Abbots. Although there are some local variations, errors, and omissions, the entries for each manor are relatively standard. They usually comprised the following details:

- ❖ Name of Manor and who held it under King Edward and in 1085.
- ❖ How many hides (unit of land).
- ❖ How many ploughs held by Lord and men.
- ❖ How many villagers, cottagers, slaves, freemen, sokemen.
- ❖ How much woodland, meadow, pasture.
- ❖ How many mills, fisheries.
- ❖ How much added to, and taken away, from the estate.
- ❖ Its worth in 1066 on grant of a tenancy by King William and in 1085
- ❖ How much each freeman and sokeman had.
- ❖ Any room for improvement.

There appear to be several stages in the compilation of Domesday Book: rough copies of earlier stages appear to be extant, such as *Inquisitio Eliensis* (Inquisition of Ely) which was the refining and recasting of the material into draft returns. The speed at which Domesday Book was conceived provides an important insight into eleventh century administrative processes. It was in 1085 at his Christmas court at Gloucester that the Domesday survey was conceived. Little Domesday Book was compiled in 1086 and the analysis and codification of Great Domesday Book was almost completed by September 1087 when William I died (Hallam, 1986, p.19). This speed thus indicates an efficient underlying administrative structure.

An important feature of Domesday Book was its combination of fiscal rights and obligations and its feudal organisation. Domesday Book was arranged by a feudal hierarchy within individual shires. There was a clear organisation by one's feudal rank. Thus, in one English county, Herefordshire, there were 36 landowners. King William, the feudal overlord, came first, then the Bishop of Hereford, followed by church holdings and then the major Norman landowners (James,1862; Morris,1983). Women and the few remaining Anglo-Saxon landowners were listed last. Within Domesday Book, there were immemorial "customs" listed. In effect, these were taxes. These ranged from taxes on property (sale of houses and annual property tax), through to death duties, commercial taxes and criminal fines.

## **Weberian Model of Social Order, Administrative Bureaucracy and Legitimate Authority**

Weber's *Theory of Social and Economic Organisation* was an attempt to provide an "interpretative understanding of social action in order thereby to arrive at a causal explanation of its course and effects" (Weber, 1947, p.88). Weber defined social action as that which took account of the behaviour of others. Social action may be orientated to a belief in the existence of a 'legitimate order' (Weber, 1947, p.124). This orientation will be determined by self-interest, which includes the possibility of disadvantageous consequences arising from non-obedience or custom. However, in addition, it may also be determined by an inherent sense of duty. In the post invasion, Anglo-Saxon State, the new rulers legitimated their rule by referral to "immemorial customs". However, this was also reinforced by oaths of allegiance that bound men within the feudal hierarchy and also self-interest.

The legitimacy of an order may be determined by tradition, by virtue of affective attitudes, especially emotional, legitimising the order, by a rational belief in its value and because it has been established in a manner recognised to be legal. Whereas, today the most usual basis of legitimacy is a readiness to conform with legality, in the Middle Ages the sanctity of tradition was paramount. "The fear of magical penalties confirms the general psychological inhibitions against any sort of change in customary modes of action" (Weber, 1947, p.131).

Weber (1947, p.145) introduced the concept of a corporate group. By this, he did not specifically mean a corporation, but rather a more general social relationship which is either closed or to which the admission of outsiders is limited. Its order is enforced by the actions of specific individuals who normally have an administrative staff. Systems of order governing corporate action are termed 'administrative' orders while those governing other kinds of social action are termed 'regulative' orders. However, the majority of corporate groups share both characteristics. The Kings of the Medieval Ages appear to comprise corporate groups governing through 'administrative' order.

Weber sees power and administration linked through the concept of administrative control. "Power' is the probability that one actor within a social relationship will be in a position to carry out his own will despite resistance, regardless of the basis on which this probability rests" (Weber, 1947, p.152). Power is exercised through imperative control by the ruler (the probability that a specific command will be obeyed) and discipline by the ruled (the

probability that the command will receive prompt and automatic obedience) (Weber, 1947, p.154). The existence and continual function of an administrative staff is vital for the maintenance of authority. The ways in which the administrative staff are bound to the chief vary greatly across country and time. Today, salaries or profit predominate whereas in the Middle Ages a common way was a fief (a grant of land in return for homage and service to an overlord). This, in essence, was a reciprocal social arrangement. For example, the King granted knights land ownership and received in return military service. Lower down in the social order landlords offered protection in turn for labour services. The administrative staff normally have representative authority and in directing positions, governing authority. In the Middle Ages, the sheriffs, justices in Eyre and major landowners all had certain administrative duties. Administrative staff are bound to their superiors by affective or ideal motives or as in the early Middle Ages by customary or materiality interests.

Administrative systems are related to types of authority. These types of authority seek to legitimate themselves. In sociological terms, “the legitimacy of a system of authority may be treated sociologically only as the probability that to a relevant degree the appropriate attitudes will exist, and the corresponding practical conduct ensue” (Weber, 1947, p.326). Initially, Weber (1947, p.328) set out three pure types of legitimate authority. First, legal authority, based on “a belief in the ‘legality’ of patterns of normative rules and the right of those elevated to authority under such rules to issue commands”. Second, ‘traditional authority’ where “an established belief in the sanctity of immemorial traditions and the legitimacy of the status of those exercising authority under them”. And, finally, ‘charismatic authority’ “resting on devotion to the specific and exceptional sanctity, heroism or exemplary character of an individual person, and of the normative parties or order revealed or ordained by him”. Generally, although not exclusively, the pure type of legal authority is associated with the modern nation state and the employment of a bureaucratic administrative staff. Both ‘traditional authority’ and charismatic authority are associated much more with the pre-modern state. Traditional authority itself can be divided into gerontacy (imperative control by elders), patrician (a household authority exercised by a particular individual) and patrimonialism (where absolute authority is maximised). Weber (1947, p.373) had a particular problem with feudalism seeing it as a mixture of the patrimonial form of traditional authority and of hereditary charisma.

Traditional authority is where the basis of sanctity of the order and the legitimacy claimed for it and the attendant powers of control have been handed down from the past, and have always existed. The object of obedience is the personal authority of the individual which he observes by virtue of his traditional status. The person exercising authority is not a superior, but a personal chief. The administrative staff consisted not of members of an association, but of personal retainers. “What determines the relations of the administrative staff to the chief is not the impersonal strength of office, but personal loyalty to the chief” (Weber, 1947, p.341). The administrative staff may be recruited from persons related to the King by personal loyalty or on an ‘extra-patrimonial’ basis (e.g., favourites or appointees). The Kings of the early Middle Ages can be seen as essentially governing through traditional authority. “The process of defining permanent functions in terms of competition among and compromise between interests seeking favours, income, and other forms of advantage is especially clearly evident in the Middle Ages” (Weber, 1947, p.344). With the development of a purely personal administrative staff, especially a military force under control of the chief and where the chief appropriates power to himself, traditional authority develops into patrimonialism.

The feudal state has substantial elements of decentralised patrimonialism. “The person exercising governing power has personal control of the means of administration – if not all, at least of an important part of them. This was true of the feudal knight, who provided his own equipment, and of the count, who by virtue of holding his fief took the court fees and other perquisites for himself and met his obligations to his superior lord from his own means, in which these appropriated sources of income over which he had full control were included” (Weber, 1947, p.350). Weber called the system where an administrative staff exists which is primarily supported by fiefs “feudalism” (Weber, 1947, p.351). In fiscal terms, traditional authority tends to restrict the amount and nature of direct taxation.

Charismatic authority is applied to certain qualities of individuals. These qualities are distinct from those applicable to ordinary individuals and may be regarded as exemplary or of divine origin. On the basis of these, the individual concerned is treated as a leader. William I was such a man. There are no definite limits to the leader’s sphere of authority or competence – although there may be territorial or functional limits to charismatic powers. The only basis for legitimacy is personal charisma. Economic considerations are foreign to pure charisma.

However, as Weber (1947, p.363) points out, charisma becomes routinised. The inevitable problem with charismatic authority is its succession. This can be by revelation (such as oracle or divine judgement), or by designation (by the charismatic leader or the administrative staff and his recognition by the followers) or by hereditary transmission. Hereditary charisma is the most common. It is “the conception that charisma is a quality transmitted by hereditary, thus that it is participated in by the kinsmen of its bearer, particularly by his closest relatives” (Weber, 1947, p.365). This is, in effect, what happened in Medieval England where recognition was paid to the legitimacy of the hereditary succession rather than to charismatic qualities. Even William I, who was a tremendous, charismatic leader stressed, that he was not a conquering usurper but the rightful leader of the kingdom and claimed the throne through a hereditary claim and oaths of allegiance. When charisma is transformed into a permanent routine structure, its anti-economic character is altered. It needs to adopt some form of fiscal organisation to provide for the group and thus raise taxes. Routinisation tends to lead the charismatic group to adopt everyday administrative structures and, in particular, the decentralised version of patrimony.

Weber (1947, pp.373-78) saw feudalism as a distinctive form of authority structure different from both patrimonialism and from hereditary charisma. Weber believed the fief involved five elements. First, the appropriation of powers and rights of exercising authority. Fiefs are granted in return for specific services, normally military, but they may also include administrative functions. Second, the grant of the fief is specifically personal for the lifetime of the Lord and of the vassal. Third, the relationship is established by contract, thus the vassal is supposed to be a free man. Fourth, the feudalism based on fiefs also is based on a social class system so that the recipient of the fief is a knight. Fifth, the fealty contract is one of personal solidarity not business so that though naturally unequal, it involved “reciprocal obligations of loyalty”.

This pure form of feudalism, however, soon degenerated into a hereditary basis. The transition became one where fiefs were appropriated on a hereditary basis “subject only to the condition that each new vassal will pledge fealty to his Lord and the existing vassals will do so to a new Lord” (Weber, 1947, p.374). Indeed, much of the struggle in the Middle Ages was implicitly, although rarely explicitly, against the pure form of feudalism where the Lord had command of a personal patrimonial administration. Hereditary feudalism was characterised as having six principal consequences. First, the authority of the chief was

reduced to the likelihood that vassals would remain voluntarily faithful to their oaths of fealty. Second, a hierarchal system based on relationships of purely personal loyalty between the Lord and his vassals (and the vassals and sub-vassals) was created. Third, only when a crime was committed did the Lord have the right to deprive his vassal of a fief. Fourth, a hierarchical social structure was created corresponding to the hierarchy created through sub-infeudation. Fifth, individuals in society not holding fiefs become patrimonial dependents (i.e., dependent on the holders of fiefs). Sixth, powers over individual budgeting units, including domains, slaves and serfs, and political power of jurisdiction and compulsion to military service all became objects of feudal grants.

“Patrimonial and feudal regime generations have their authority limited by the privileges of social class groups” (Weber, 1947, p.392). Weber sees hereditary feudalism as inherently unstable. “it is possible for a supreme Lord to attain and maintain his power against vassals, as well as against other types of holders of appropriated authority, only if he creates or recreates an administrative staff under his personal control and organises it in an appropriate manner” (Weber, 1947, p.377). This may be a patrimonial bureaucracy, an extra-patrimonial staff or a group of technically trained officials. In the European Middle Ages it was a patrimonial bureaucracy recruited for civil administration from university-trained men. Over time, Weber saw the development of the modern form of organisation of corporate groups as synonymous with the development and spread of bureaucratic administration (Weber, 1947, p.330).

## **Domesday and the Weberian Administrative Model**

### *i, Legitimizing authority: charismatic and traditional*

The key architect of Domesday Book was William I. William I, in Weberian terms, was a charismatic leader although he was framed within the traditional cloak of hereditary kinship. William I, nicknamed William the Conqueror, was a strong-minded, powerful individual who stood head and shoulders above his contemporaries. Certainly, this was the view of his contemporaries. The Anglo-Saxon chronicler recording his death in 1087 commented:

“If anyone wishes to know what kind of man he was, or what honour he had, or of how many lands he was Lord, then we will write of him just as we perceived him, who looked on him and at one time lived at his court. The King William of whom we spoke was a very wise man, very powerful and more worthy and stronger than any of his predecessors were. ....A hard

man he was, and fierce; no man dared against his will; bishops he deposed from their bishoprics and thanes he set in prison” (Savage, 1995, pp.220-221). He was celebrated by two contemporary Norman biographers, William of Jumieges and William of Poitiers.

Similarly, Fitz Nigel (1179), termed King William, “William the Conqueror” (Douglas and Greenaway, 1953).<sup>4</sup> This view has been carried down through history. William the Conqueror, a pivotal figure in English historical terms was the last English King to successfully lead a successful invading force across the English channel and conquer Great Britain. This is immortalised in the famous Bayeux tapestry that pictorially represents Williams’ achievements. Given the turbulence of British history, the fact that William was the last Conqueror is no mean achievement.

However, as Weber points out (1947, p.363), there are limits to pure charisma. Charisma grants only a restricted degree of legitimation based on an individual’s personal characteristics. This may well satisfy the individual’s closest followers, but a wider legitimation is necessary for the long-term exercise of power. In order to consolidate power and, more particularly, to pass on power a more extensive legitimacy is required.

In Weberian terms, this wider legitimacy transforms into hereditary charisma. William I and the Norman Kings more generally, adopted two broad strategies to consolidate power and to legitimate it. The first was to build up an administrative framework by which to govern. Domesday Book can be seen as the first step in an evolving administrative control mechanism set up by the Normans. Building on an existing Anglo-Saxon framework they developed a complex administrative structure which involved: territorial structures (shire, hundreds and manors), local administrative officials (sheriffs, reeves), centralised governmental mechanisms (the curia regis, the Exchequer and Justices in Eyre), economic and monetary systems (coinage and charge/discharge systems) and transportation (roads, royal messengers).

In addition, William I sought to legitimate his rule by portraying himself as the Anglo-Saxon’s King Edward I’s natural successor. His claim to Kingship was based on his belief that King Edward I had wished him to succeed the English throne. The Normans were thus

---

<sup>4</sup> Fitz Nigel famously wrote the *Dialogus de Scaccario*, the *Dialogue of the Exchequer* (1179), that Jones (2008) argues is the first Western book on accounting.

perpetuating the Anglo-Saxon regime rather than replacing it. Thus, William I asserted he was the rightful leader of the new Kingdom and, in particular, was its legitimate leader. This basic political strategy was continued by his successors who drew upon this basic argument. This authority drew upon religious origins, medieval kingship, in general, and William I's, in particular, drew upon the belief that the King ruled through divine right. Divine right became enshrined as the key successive criteria through a ritualistic process. "The most important example is the transmission of priestly charisma by anointing, consecration, or the laying on of hands; and a royal authority, by anointing and by coronation" (Weber, 1947, p.366). His was not just a political authority, but a sanctified religious authority. The English kings were anointed with oil at their coronation and they became the ruler with the approval and sanction of God (Bates, 2001; Schramm,1937). The king's power was thus reinforced at the secular as well as at the lay level.

*ii, Domesday Book as an administrative control*

The social structure which the Normans introduced, after 1066, can be broadly seen to conform with Weber's conceptualisation of a corporate group. It was a general social relationship between men, but its higher ranks were essentially restricted to the new Norman aristocracy. The feudal system was a closed system of insiders and outsiders. There was a lay and a religious social structure – although the two were interlinked. The insiders were structured into a hierarchal society with asymmetric rights and responsibilities. At the top of the social and political hierarchy was the King. Below him were Earls, Barons and Knights. All of these owned their land from the King, but had obligations, principally knight service. It is this pattern of land ownership that Domesday Book has immortalised showing the dominance of these insiders, Norman aristocracy.. By contrast, the outsiders were mostly English peasants who owned no land and worked for the Norman aristocracy. The religious social structure was, in many ways, similar to that of the lay structure. At the top were archbishops, then bishops, abbots, and at the bottom parish priests and monks. The archbishops, bishops and abbots were all important landowners.

The social structure of the new British state was both new and imposed. William I, therefore, faced the key problem of how to legitimise and institutionalise this system. His solution was to turn to the existing Anglo-Saxon administrative systems and to introduce a novel administrative control instrument: Domesday Book.



The Anglo-Saxon state was commonly acknowledged to be the most advanced administrative state in Europe. It had an established territorial structure of shires, hundreds and manors with associated administrative officials of the sheriff and reeve. These localised administrative systems allowed the collection of national taxation. There was also the growing development and emergence of a monetarised state with local mints and moneyers. While at the centre of the state, through the curia Regis or King's household a centralised bureaucracy was emerging (Clanchy, 1998). The key to Norman success was that "the Normans appear to have retained many of the English forms and methods, but to have instituted a new and, for its time, vigorously centralised administration" (Hallam, 1986, p.16). In addition, in an important development, they replaced Old English by Latin as the administrative language. This served to emphasise the new controlling role of a continental aristocracy. "In the eyes of contemporaries on the European Continent Latin was the only language of record: a person unfamiliar with it was illiterate" (Clanchy,1998,p.27)

William I employed this localised and centralised pre-existing administrative structure to reinforce his control. The instrument he chose was Domesday Book. The administrative infrastructure proved useful in three main ways. First, to produce Domesday Book itself; second, to record the data and third, to keep as a permanent record to consolidate the present social and political structure and to perpetuate future social and political structures. Domesday Book not only used the existing administrative structure, but ended up as a transformative instrument: changing and reshaping the administrative controls.

Domesday Book was clearly seen by contemporaries, as an administrative instrument of power. The Anglo-Saxon chronicler wrote after William I's death in 1087 that: "He reigned over England and so searched it through with his craft that there was not a hide of land in England that he know not what he had from it and what its worth was, and after had it set down in his document. Wales was in his power; he built castles therein, and ruled all the people there. So also Scotland he subjected by his great strengths. Normandy was his natural land, and over the earldom called Maine he reigned" (Savage, 1995, p.220).

The production of Domesday Book utilised several features of existing Anglo-Saxon practice. First, the territorial structure of shires and manors that dated back to the eighth century (Lapidge et.al., 1998) was used to collect the data. It formed the basis of the administrative control that was exercised by a patrimonial leader. From then on the shire became the chief

English regional administrative unit while the manor became the basic agrarian community. In Domesday Book, the manor was a very variable unit. However, under Norman stewardship it became tighter and more homogeneous. In East Anglia and in the greater part of the Danelaw<sup>5</sup>, Loyn (1962 ,p.343) argues that the Normans “brought a stricter discipline into the collection of the dues and the exercise of legal rights over the rural population”. Over time, this discipline would lead manors to develop consolidated estates, the lord’s rights of jurisdiction and a peasantry bound by labour service. Domesday helped this process by providing across the English realm a clear description of who owned which manor, the inhabitants of each manor and the existing obligations of the population. Second, there was a long-standing tradition of surveys in Britain and Europe (Oldroyd, 1997, p.22). There had been regular fiscal censuses in Rome. These lapsed after the collapse of the Roman Empire, but were revived in the Carolingian Empire in the ninth to twelfth century. There were few state surveys in Western Europe although there were ecclesiastical surveys. However, England appears to have been exceptional. “The administration of Edward the Confessor and William the Conqueror does, however, seem to have been unique in the north-western Europe of the late twelfth century in its ability to assess and levy taxation on the basis of written records” (Hallam, 1986 , p.31). For example, France was less centralised than England, but there was no royal survey in France until 1204.

Third, the personnel used in the survey were the local officials and sheriffs that had collected the Geld in Anglo-Saxon England (Jones, 2009). In the Middle Ages, these officials were very much the instrument of royal power being objects of royal appointment and accountable to the King who personified the state. In Weberian terms, this represented decentralised patrimonialism. In the century before the Norman Conquest, the provincial government was becoming more formalised. Instead of Earls, appointed by the King, it became more usual for the King to appoint a shire reeve (i.e. sheriff) who was responsible to him for the “administration of local finance, the execution of justice, and the maintenance of the customs by which the shire was governed” (Stenton, 1988 ,p.548). Thus, the sheriff was responsible for the collection of the payment of the local customs (i.e fiscal obligations) from individual manors to the King, and for the assessment and collection of taxes like the Danegeld. With the codification of these customs in Domesday Book, the power of the sheriff inevitably increased. He became the man responsible for ensuring that those immemorial customs now

---

<sup>5</sup> Much of Northern England had been settled by the Vikings and was called the Danelaw.

recorded for posterity were delivered to the King. Fourth, the same technique of the sworn inquest was used. The oath was a very common medieval device particularly useful in a feudal society for binding men to their feudal superiors under the auspices of a religious commitment. Fifth, there appears to have been a pre-existing set of administrative and fiscal records such as tax lists (kept by sheriffs) and documentary evidence of royal estates values and dues (Hallam, 1986). As early as 911-919, for example, detailed records were kept for Wessex( a region of Southern England) which set out the number of hides (amount of land needed to support a family) required to defend fortifications. These hides were assessed on various local boroughs. They seem to have represented a major step towards the evolution of the hide as a unit of fiscal assessment (Loyn,1962, p.136). Throughout Anglo-Saxon England, the amount of taxation that a “village paid was determined by the number of hides, ploughlands [amount of land ploughed by an 8 ox team in Danelaw] of sulungs[amount of land ploughed by an 8 ox team in Kent] which the King’s financial officers attributed to it” (Stenton, 1981,p.645). Domesday Book recorded these measures and therefore made the assessment and subsequent collection of taxes more standardised and predictable.

When the data was recorded it used the pre-existing literary administrative structure. The data was written up by a scribe, in Latin however, rather old English. Written documentation had a long tradition in Anglo-Saxon England. There was also a monetising of the data with amounts quantified, particularly in monetary terms. This reflected the development of a monetised economy within Anglo-Saxon England.

Once compiled, Domesday Book was kept as a permanent record of landholdings, an administrative record which could be used for reference or solving potential territorial disputes. The written nature of the document was particularly important: “making a landmark in accounting history, because it heralded a written system of government accounting in England” (Oldroyd, 1997, p.14). For the first time in England, there existed not only a great book, but an archive of writings that could be used for reference. (Clanchy,1998,p.33), however, indicated that it was infrequently used upto1135. However, in the 1250s, under Henry III its use as a referential document began to be recognised.

## **Conclusion**

Domesday Book was the result of considerable administrative effort. Essentially, it was an administrative document with an administrative purpose. It was written as a fiscal accounting narrative. It not only set out the basis of feudal society, but also set the 'assessable' capacity of the state. A key record of control and accountability was set out in writing, stored and could be useful for future reference.

Historians of royal administration have traced the enduring effect of Domesday survey on the development of the royal curia. As Galbraith indicated: "The survey's future importance lay simply in the fact that it put into writing for the first time a detailed statement of all the facts regarding a society still predominantly customary and oral. In the following century the royal administration depended more and more upon documents, culminating by the thirteenth century in a full-blown bureaucratic state" (Galbraith, 1974, p.xviii).

Domesday Book, in Weberian terms, can be seen as the product of a corporate group. The Normans produced Domesday Book to reinforce and consolidate the existing order. In Mannian terms (Mann, 1998) it formed part of the state's infrastructure and enabled it to enhance the state's penetrative and extractive capacities (Weiss and Hobson, 1995, p.4). The state's ability to extract resources were increased. In this case, it set out the state's resources, for example, in terms of the customs and taxes. However, it also made an inventory of all the other state resources (e.g. people, livestock, produce etc.). William I was a 'charismatic' leader who set out to consolidate his control. Portraying himself as the heir to the Anglo-Saxon Kings he used Domesday Book as a form of administrative control. A means by which he could carry out his own will. As Weber (1947, p.349) puts it: "The person exercising governing powers [in this case William I] has personal control of the means of administration". The association between administration, writing and royal power had been made for the first time, in England "in a novel and unforgettable way" (Clanchy, 1998, p.35). Domesday Book as a symbol of royal power exercised through administrative rather than military might was perhaps its most important and lasting symbolic and psychological achievement.

To produce Domesday Book William I utilised the pre-existing administrative structures of the Anglo-Saxons: the Anglo-Saxon territorial structure (shires, hundreds and manors) and

their administrative staff (sheriffs, reeves, Justices in Eyre). Scribes were used to record the data and the monetarisation of the data continued and developed that which had begun in Anglo-Saxon times. “The Norman novelty lay in using this organisation to compile a written record which reflected the efficiency of Anglo-Saxon government ”(Clanchy,1998,p.27.)

When produced Domesday Book was used as a record of landownership, taxable capacity and as a reference for solving territorial disputes. Once established as a permanent written record it provided an impetus to the development of a more sophisticated taxation system, which, in turn, became a major motive in the development of a written accounting system. It can thus be seen as an administrative predecessor of the English Exchequer with its charge and discharge accounting system.

Overall, Domesday Book was the result of a charismatic King who was the head of a new corporate group. The production, recording and use of Domesday Book was a concerted administrative effort by which he could reinforce and consolidate the existing order drawing on traditions of the past. Domesday Book which set down an inventory of British landholding and quantified in monetary terms traditional services and taxes proved an effective mechanism of control. It thus represented a skilful blend of charismatic authority and administrative control.

## References

- Bates, D. (2001), "Kingship, Government and Political Life to c.1160", Chapter 2, pp.70-98, in Harvey, B. (ed), *The Twelfth and Thirteenth Centuries 1066-c.1280*, (Oxford University Press: Oxford).
- Britnell, R. (2001), "Social Bonds and Economic Change", Chapter 3, pp.101-133, in Harvey, B. (ed), *The Twelfth and Thirteenth Centuries 1066-c.1280*, (Oxford University Press: Oxford).
- Bryer, R. (2005) "A Marxist accounting history of the British Industrial revolution: A review of evidence and suggestions for research", *Accounting, Organizations and Society*, Vol.30, pp.25-65.
- Campbell, B.M.S. (2000), *English Seigniorial Agriculture 1250-1450*, (Cambridge University Press: Cambridge).
- Caramanis, C.V, (2005). "Rationalisation, charisma and accounting professionalisation: Perspectives on the intra-professional conflict in Greece, 1992-2001", *Accounting, Organizations and Society*, Vol. 30, pp. 195-221
- Carruthers, B.G. and Espeland, W.N. (1991). " Accounting for rationality. Double-entry bookkeeping and the rhetoric of Economic Rationality", *The American Journal of Sociology*, Vol.91, No.1., pp.31-69.
- Carpenter, V.L. & Feroz, E.H. (2001). "Institutional theory and accounting rule choice. An analysis of four US State governments' decisions to adopt generally accepted accounting principles". *Accounting, Organizations and Society*, Vol.4, No.3, p. 20.
- Chiapello, E. (2007), " Accounting and the birth of the nation of capitalism", *Critical Perspectives on Accounting*, Vol. 18, No.3, pp. 263-296.
- Clanchy, M.J. (1998), *From Memory to Written Record, England 1066-1307*, (Blackwell: Oxford)
- Chua, W.F., and Poullaos, C. (1998) "The dynamics of 'closure' amidst the construction of market, profession, empire and nationhood: an historical analysis of an Australian Accounting Association, 1886-1903", *Accounting, Organizations and Society*, Vol.23, No.2, pp.155-187.
- Colignon, R. and Covalieski, M. (1991) "A Weberian framework in the study of accounting", *Accounting, Organizations and Society*, Vol.15, No.2, pp.141-157.
- Darby, H.C. (1936), *Historical Geography of England before AD 1800* (Cambridge University Press: Cambridge).

- Douglas, D.C. and Greenaway, G.W. (1953), *English Historical Documents*, Vol.II: 1062-1189, "Dialogue of the Exchequer" (*Dialogus de Scaccario*) [translation of Richard fitz Nigel], (Eyre and Spottiswode: London).
- Dyball, M.C., Chua, W.F. and Poullaos, C. (2006). "Mediating between colonizer and colonized in the American Empire: accounting for government moneys in the Phillipines", *Accounting, Auditing and Accountability Journal*, Vol. 19, No. 1, pp. 47-81
- Dyball, M.C. and Valcarcel, L.J. (1999). "The 'rational' and the traditional: the regulation of accounting in the Phillipines", *Accounting, Auditing and Accountability Journal*, Vol. 12, No. 3, pp. 303-28.
- Edwards, J.R., Coombs, H.M. & Greener, H.T. (2002). "British central government and the mercantile system of double-entry bookkeeping: A study of ideological conflict". *Accounting, Organizations and Society*, Vol.27, pp. 637-658.
- Finn, R.W. (1973), *Domesday Book: A Guide* (Phillimore: London).
- Galbraith, V.H. (1961), *The Making of Domesday Book*, (Clarendon Press: Oxford).
- Galbraith, V.H. (1974) *Domesday Book its Place in Administrative History* (Oxford:Clarendon Press).
- Godfrey, A. and Hooper, K. (1996), "Accountability and decision-making in feudal England: Domesday Book revisited", *Accounting History*, Vol.1, No.1, pp.35-54.
- Hallam, E.M. (1986), *Domesday Book through Nine Centuries*, (Thomas and Hudson: London).
- Harvey, S.P.J. (1974), "*Domesday Book and Anglo-Norman Governance*", The Royal Historical Society 5<sup>th</sup> Series, pp.175-193.
- Hinde, T. (1985), *The Domesday Book. England's Heritage, Then and Now*, (Book Club Associates: Phoebe Phillips Editors).
- Hooper, K. (2006), "Using William the Conqueror's Accounting Records to Assess Manorial Efficiency: a Critical Appraisal", *Accounting History*, Vol.11, No.1, pp.63-72.
- James, H. (1862), *Domesday Book or the Great Survey of England of William the Conqueror, A.D. MLXXXVI. Facsimile of the part relating to Herefordshire*.
- Jones, M.J. (2008) "The Dialogus de Scaccario (1179): The first Western book on accounting?", *Abacus*, Vol.44, No.4, pp.443-474.
- Jones, M.J. (2009), "Origins of the Medieval Exchequer Accounting", *Accounting, Business and Financial History*, Vol.19, No.3, pp.259-85.

- Jones, M.J. (2010), "Sources of Power and Infrastructural conditions in Medieval Government Accounting", *Accounting, Organizations and Society*, Vol.35, pp.81-94.
- Lapidge, M., Blair, J., Keynes, S. and Scragg, D. (eds) (1998), *Blackwell Encyclopaedia of Anglo-Saxon-England*. London: Blackwell.
- Le Patourel, J. (1971), *Normandy and England 1066-144*, (Stenton Lecture: University of Reading,)
- Loyn, H.R. (1962) *Anglo-Saxon England and the Norman Conquest*, Longman, London.
- Maitland, F.W. (1897), *Domesday Book and Beyond: Three Essays in the Early History of England*, (Reprinted 1987) (Cambridge University Press: Cambridge).
- Mann, M. (1988). *The Sources of Social Power Vol 1.*, Cambridge University Press, Cambridge.
- McDonald, J. (2005), "Using William the Conqueror's Accounting Records to Assess Manorial Efficiency", *Accounting History*, Vol.10, No.2, pp.125-45.
- McDonald, J. and Snooks, G.D. (1996), *Domesday Economy: A New Approach to Anglo-Norman History* (Clarendon Press: Oxford)
- Morris, J. (1983), *Domesday Book, Vol.17. Herefordshire* edited by Frank and Caroline Thorn from a draft translation by Veronican Sankorn, (Philimore, Chichester)
- Napier, C.J. (2006), "Accounts of change: 30 years of historical accounting Research". *Accounting, Organizations and Society*, Vol.31, Nos. 4/5, pp.465-507.
- Neu, D. (1999). "Discovering" indigenous peoples: Accounting and the maintaining of Empire". *Accounting Historians Journal*, Vol.26, No.1, 53-82.
- Neu, D. (2000). "Presents" for the "Indians: Land, colonialism and accounting in Canada". *Accounting, Organisations and Society*, Vol.25, 163-184.
- Oldroyd, D. (1997), "Accounting in Anglo-Saxon England: Context and Evidence", *Accounting History*, Vol.2, No.1, pp.7-34.
- O'Neill, J. (1986). "The Disciplinary Society: From Weber to Foucault", *British Journal of Society*, Vol.37, No.1, pp.42-60.
- Radcliffe, V.S. (1997). "Competing rationalities in special government audits: the case of NovAtel", *Critical Perspectives on Accounting*, Vol. 8/4, pp.343-66
- Rush, M. (1992) *An Introduction to Political Sociology* (Harvester Wheatsheaf).
- Savage, A. (1995), *The Anglo-Saxon Chronicles: The Authentic Voices of England from the Time of Julius Caesar to the Coronation of Henry I* (Tiger Books International London).



- Schramm, P.E. (1937) *A History of the British Coronation*,(Oxford, Clarendon Press)  
Translated by L.G.W. Legg.
- Sombart, W..(1953) “Medieval and modern Commercial enterprise”, pp.25-40 in *Enterprise and Secular Change*, edited by Lane,F.C. and Riemersman, J., (Homewood, Illinois:Irwin)
- Sombart, W..(1967, *The Quintessence of Capitalism*, translated by M.Epstein (New York:Howard Fertig).)
- Stenton, D. (1988) *Anglo-Saxon England*, 3<sup>rd</sup> edition, Oxford, Clarendon Press
- Stenton, F. (1929), *The First Century of English Feudalism 1066-166*, Ford Lectures, Second Edition (Oxford University Press: 1961).
- The Holy Bible. The Revised Edition(1951). (University Press:Cambridge)
- Uddin, S. N. (2008). “Rationalities, domination and accounting control: a case study from a traditional society”, *Critical Perspectives on Society*,September
- Uddin, S. and Choudhury, J. (2008). “Rationality, traditionalism and the state of corporate governance mechanisms, “*Accounting, Auditing and Accountability Journal*, Vol. 21, NO. 7, pp. 1026-51
- Weber, M. (1947), *The Theory of Social and Economic Organization*, translated by A.M. Henderson and Talcott Parsons (the Free Press: New York, Collier-Macmillan Limited, London, 1964).
- Weber, M. (1927). *General Economic History*. Translated by Knight,F. ( New Brunswick, New Jersey :Transaction, 1981).
- Weber, M. (1956) 1968 *Economy and Society: An Outline of Interpretive Sociology*, 2 volumes. G. Roth and C. Wittich (Eds)( New York: Bedminster Press).
- Weber, M. (1958), *The Protestant Ethic and the Spirit of Capitalism*, Scribner, New York.
- Weber, M. (1978) *Economy and Society*, Berkley, C.A, University of California Press.
- Weiss, L. and Hobson, J. (1995). “*States and Economic Development: A Comparative Historical Analysis*”, Polity Press, Cambridge



Domesday Book, the original record or summary of William I's survey of England. By contemporaries the whole operation was known as "the description of England," but the popular name Domesday"i.e., "œdoomsday," when men face the record from which there is no appeal"was in general use by the mid-12th.