THE TEMPLARS AND THEIR ACCOUNTING SYSTEM: EVIDENCE FROM THE ORDER’S DOCUMENTS

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Abstract:
This article provides a description of the accounting system and accounting techniques of the Knights Templars. In particular, we focus on the most innovative accounting techniques they employed by examining two types of documents: private documents, which reflect the internal accounting of the Order; and documents of public nature, which describe the budgets of the French State and written by the Templars treasures working for the King of France in the 13th century.