

# **Axiological History, a Relevant Way to Reconcile Historians and Accountants**

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## **Abstract**

To write accounting history, or to write on the history of accounting, implies, or would imply two types of skills: skills in accounting and competences in history. Historians, especially French historians, or those who consider themselves historians, think that only historians are able to write accounting history. Since, to write this history it is necessary, at the same time, to be - or pretend to imply be - an accountant and a historian, i.e. to have a position resembling that of Dr. Jekyll and Mr. Hyde in the famous novel of Stevenson, one is bound to have questions. These questions are the essence of our problems today. Are the accountants as inefficient as the historians claim it, have they the right to write on the history of accounting or must they leave this privilege to the historians? Do the historians have a real competence to write the history of accounting? Are there forms of history, apart from classical history, which accountants could adapt to? We will outline some brief replies to these questions.

**Key words:** Axiological history, Public Accountant, Epistemology, Historical causality, Historical evidence, Historical method, Historical utility, Memory, Professional historians.

**JEL classification:** M41, B15

## **Introduction**

On July 22nd, 1984, in the New York Times Book Review, Eugen Weber, professor of history at UCLA (California), author of a book entitled “Modern history of Europe” (Weber, 1971), used the translation from two French works, Writing history, essay on epistemology by Paul Veyne (1984) and Time and Narrative by Paul Ricœur (1984) to write an article with the suggestive title: History is what Historians Do (Weber, 1984) where he in general delivered to a relevant criticism of history and history written by the

French in particular, even if he was a little biased. “Dramatic poetry, says Aristotle, is more philosophical and serious than history because it deals with generalities”. Accounting history is not simple. The accountants do not have lessons to give historians, and generally, they do not give any. On the contrary, in our opinion, the historians often claim to manage the practice of current accounting and we have sometimes the impression, which can be false, that the history of accounting was confiscated by the historians because it was ambivalent. It resembles sometimes two characters of the novel of Stevenson where Doctor Jekyll, a remarkable man, by definition a historian, transforms himself into Mister Hyde a degenerate man, who cannot be a poor accountant, a bean counter, a pencil pusher. We wonder: “Is it legitimate that the historians confiscate the accounting history to their only profit, even if their knowledge of accounting is very approximate?” Can’t researchers and public accountants who are not historians, also, to a certain extent, make history even by giving it another name, if the historians do not stand promiscuity? This history which is their history<sup>1</sup>? The text of Paul Veyne mentioned above (1971 in French, 1984 for the English translation of Mina Moore-Rinvulcri), illustrates our uneasiness perfectly: “Imagine a physicist who did not seek out the law of falling bodies, but talked about falls and their different reasons. Of the text of man, the historian knows the variations and never the text itself; the greater part of what may be known about man, the most interesting part, may be, must not be asked of history.” We are tempted to paraphrase this text: of the accounting, the historian knows only the anecdotes and never the essence: the majority of what one should know of accounting, the most interesting part perhaps must not be asked of accounting history. We do not recommend forbidding the historians from making accounting history. But we do not accept that the historians give an opinion on our manner of building accounting theories and of practicing accounting, even if we are led to draw knowledge from the past. As a public accountant who is interested in the history of accounting wrote it recently (Degos, 2010, p. 261) “as a public accountant, individually or collectively, our past, like our future, belongs to us”. The experts do not

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1 In French language it’s not possible to distinguish “story” and “history”.

like to be at the same time ridiculed and excluded *a priori* from a field of knowledge which contributes to the structuring of their profession and often of to one of the aspects of their personality. It would be easy to paraphrase Lao Tseu and to say that “we make accounting but that in return accounting makes us”. Accounting makes the accountants in the present, it them with the past, it will do them with the future.

### **1. Is accounting history property of professional historians?**

Let us start with caricatures of the accountant who claims to make history (Lemarchand, Nikitin, Zimnovitch, 2009, pp. 1231-1232). “When a public accountant is interested in the history of his discipline, he generally sees it as for entertainment. The most curious like to ask questions about the origins of the techniques which they implement, a lot of them delight in historical anecdotes found in their readings. If they do not find answers to their questions about the past, they can surely be frustrated a little, but not less qualified. Moreover, if the knowledge of the accounting history was truly useful the public accountants, the historical research would have been the substantial investment object, and history would have established itself among the experts.”

Let us take again the end of the text immediately: it is true that the historical research of accounting was not the substantial investment object, investment at the time of the constitution of the group of history of accounting, created by a former president of the Institute of public accountants, André Reydel, at the end of the 1980s. This group does not exist now, but some of its members became high priests of historical accounting. The last part of the sentence is wrong: history exists in the accounting background and according to the official settlement, the new tests “Accounting, auditing and deontology” of the French accounting examinations have a program including the history of accounting<sup>2</sup>. But this historical judgment without call initially leads us to

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2 Official program of the Diploma of public accountant (expert comptable), credit #9, Introduction to Accounting: definition of accounting and perspectives, accounting history, social role of accounting, Bulletin officiel du ministère de l'éducation nationale, de l'enseignement supérieur et de la recherche, n° 1, 8 February 2007, p. 31.

raise some fundamental questions: what is an expert of accounting? What is a historian of accounting? Can we use other words than the word “history” to qualify the elements which interest the most motivated public accountants?

What is an expert in accounting? In the light of our experiment<sup>3</sup> we will distinguish several rather current types of accountants, outlined with the manner of the former journalists of *The Daily Sketch*, rather easy to meet (Escarpit & Dulck, 1954, pp. 174-175). There is initially the expert who knows only accounting and rather badly: he knows the basic types of main accounting records perfectly: purchase, sale, treasury, general principles of taxation, but as he works only with small customers, his limited knowledge is not a handicap for him. When he is exhausted, he recruits young assistants, just a little more qualified than him, but not too. There is then the accountant who understands all the marketing: he does not practice much accounting himself, with rare exceptions. He establishes his income statement and his personal tax form, but his essential effort relates to the recruitment of unqualified employees weak which he does not pay much, and it makes them work in small times companies of last category which have problems of all kinds: legal, economic, tax, financial, organisational, that he was able to allure in making them believe in mounts and wonders. They have always been taken as models in professional literature and each time one could, one tried to dissimulate their activities, like those of the usurers or the known pledge lenders. There is also the accountant who has a good university education, obtained in a business school or in a good university, who had an exemplary formation in a large cabinet where the old ones took time to teach him, without concession, the

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3 Testimony of the author of the programs itself. He began to learn accounting in 1959, and in addition to its academic degrees, he passed all the professional diplomas in accounting: training certificate of assistant accountant, accountant diploma, CPA diploma. He worked as assistant and accountant in 5 companies, as public accountant in 30 companies, as auditor in 70 companies, he audited 2 listed companies, he built several management control systems, several computer applications, he done some works in legal accounting for Courts of appeal, in work's councils and trade-union committees. He was ten years President of the jury of French public accountant diploma, where he had the responsibility to write the subjects of final examination. He took part in several reforms of the national programs of accounts and he had the mission, for last reform of the CPA diploma, to write the paragraphs about accounting, audit and deontology. He made appear in these programs the accounting history. This witness resembles, *mutatis mutandi*, in Loredan Larchey, revising the memories of Captain Jean-Roch Coignet, soldier then officer of the 98th half-brigade of Napoleon's Army, who did not consider as historian, but who brought interesting testimony about the life of the Great Army (Larchey, 1888).

profession of public accountant. He has sufficient intelligence and humility to progress and draw the lessons from his errors, less and less frequent and less and less important as he capitalizes experiment. There is finally the professor of university which is at part time a public accountant and who is not-integrated: he transposes financial and accounting theories to professional practice, he uses his practical research field to perfect accounting theories. He is neither sure to be a true professor nor to be a true public accountant, but he has one quality that nobody can dispute him: he has knowledge. He knows how the tax officers behave because he was opposed to them, he knows how, in reality, the boards of directors function, because he often attends them, how to make false documents which resemble true ones, how the holding companies make their subsidiary companies die or on the contrary favour them to yield them at a good price. He knows how it is necessary to conceive the interfaces between men and computers so that they are not in a situation of failure. He knows, from the certain historical point of view on a time is used to comprehending that met certain conditions, always lead to a failure, whereas others are always crowned with success. It is an exceptional and unique case and put aside by everyone, but especially by the historians. Abraham Briloff (1972, 1976, and 1981) is a good representative of this category. All these characters who do not resemble each other are experts.

The universe of all these experts, who are not always worthy of example drawing, but sometimes, for professional needs, are plunged in the past, is completely foreign to the universe of the accounting written by the historians. The professional historians have methods of their own, which we will not discuss. They consider themselves to be they are, rigorous and tested scientists. They are such, rigorous and tested scientists, that very great minds of this time refused to be considered as historians, like Raymond Aron, who however wrote such works: *Introduction à la philosophie de l'histoire*, (1938 a, 1938 b), or *Essai sur la théorie de l'histoire dans l'Allemagne contemporaine. La philosophie critique de l'histoire* (1938) or Michel Foucault who also challenges the title of historian after having written such works as the

*Archéologie du savoir* (1969) or *Surveiller et punir* (1975). Some consider that an historian must be *agrégé* in history, others that you are an historian only when you are a university professor, member of the Practical High School in social sciences or the author of articles in great historical reviews such as the *Annales*<sup>4</sup>. For our part, we think that one can be a recognized historian, an expert in the exploitation of files and documents, and have a very poor level of accounting comprehension. Father Vincent Schiel, who gave an excellent translation of the *Code of Hammourabi* (Schiel, 1904), also worked on proto-Elamit records (Schiel, 1935) which shows at the same time that the reverend was an expert in Antique languages and that he was ridiculously as regards accounting. In the same way, Paul Benoit, *agrégé* in history (Benoit, 1989) defines double entry accounting thus: “Double entry accounting”: “complex accounting, using many accounts, but especially obliging to record for each operation two writings, one in credit, the other in debit, so that the balance is always zero”: this definition, any beginner in accounting would consider it false on several fundamental points. We could also evoke the history of international accounting: for the historians, there are many anecdotes, but they are the resolutions of purely technical difficulties, which advanced standardization, not the history, even if the history, in this process, played a great part. The history of accounting, their history of accounting in any case, seems useful for the historians. But is the history of accounting useful for the professionals? And which type of history?

## **2. Is accounting history useful for professionals?**

Today, in the Navy of developed countries, you can sail without knowing how to swim, and never see the sea. Computers, automats, satellites, radars and sonars, have thousands of eyes being used as prostheses for the fighters. But can the marine Fleets really sail? Do they have the feeling of the sea, essential to sailing? They do not. This is why, in the training course of

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<sup>4</sup> The review *Annales, Histoire, Sciences sociales* were founded by two historians, Marc Bloch and Lucien Febvre in 1929. Always published, its title was modified five times, but it is at the origin of one of the most known historical French schools.

future midships; an important time is devoted to sailing on pilot boats of the history of navigation, sailing ships (Monaque, 1995). The sailing boat, the degree zero of navigation, which also gives the best feeling of the sea, of the variations of the winds, of the reading of the changing colour of the sea, of the direction of the currents, the direction of the signals weak forerunners. We think that the history of accounting, whatever the word which one uses to qualify it in a precise way and the knowledge of the old manual accounting systems have a utility of the same kind: before becoming an expert in applied information technology, communication and networks, international standards, it is good to have the accounting feeling. The basic accounting common sense based on ground mathematics and original laws. However the accounting sense can be learned, as the fundamental direction of the sea, with secular techniques, even if they are not classified in the good boxes by the historians. We already said it by paraphrasing Paul Veyne, the most interesting part of what one could know of accounting should not be asked from history. The history of accounting such as it can be transmitted by experts, not historians, makes it possible to refine this accounting direction essential to the professionals. The role of the accountants, like the role of the sailors, has unmemorable, ancient bases, but all modern technologies cannot make an abstraction of it. The professionals also need frames of reference. These frames of reference, without being a historian, we can know where they are, at Moonitz (1961), at Mattessich (1964, 1995), at Paton (1922, 1932), at Littleton (1933, 1953), in the texts of the AAA (1977). The professionals who have the ambition to be something else than bad accountants, cannot disregard the institution and their great precursor who build the foundations of accounting, even if they do not become highly skilled historians. When you want to progress in accounting techniques, you do not decide to make history to make oneself interesting: historical dimension ends up being essential itself, beyond the historical vaults. In the resolution of certain quantitative problems, using vectors, generalized inverted matrices, tensors, graphs: we found efficient solutions with limited rationality artefacts (Simon, 1969). Do we really need to know when these artificial tools were discovered, if there were one or more authors, if there were documents,

testimonies verifying themselves? We are not sure. In addition, if we read again some old texts on mergers and consolidations, it is noted sometimes that they contain miscalculations which were never announced by the historians. It is not uninteresting to know why these errors were made, but the precise and detailed circumstances of these faults are not worth the sorrow to be delayed on the historical circumstances of their generation. Who was not driven back to make an approach by the risks, or was not highly criticized because of the expectation gap, cannot really understand how it works. Often, T. Khun and H.A. Simon are much more useful than the historians in the theoretical justification of practical solutions. Accounting constantly works on the razor's edge, between the practice of techniques which resemble mathematics, and the justification of these techniques with methods which have the downstream of the historians. The movement is proven while going, but some think it is essential to remember, or to prove, that one walked and the historians do not have the monopoly of the proof of walk. Let us repeat it, all the professionals are not built in the same mould: it is true that one can make accounting without making history, without making a story, but the most concerned professionals, either by their technical responsibilities, or by their organisational or institutional responsibilities, need to know something which resembles history. Let us imagine the president of an institute of public accountants not know absolutely anything with the history of his institution: how can we take him seriously? How can we take seriously his future motivations and his objectives? Just as police officers can live without scientific police, but at a given time, they must use to this kind of history which is the basis of scientific investigations. It's the same thing for the accountants and accounting history.

We are in need of a method at our disposal, a science, as scientific accounting would be called, a difference of accountancy and of the accounting theory and which would help us to understand and to explain our accounting difficulties. We are happy with leaving to the historians "their" accounting but ask them to leave us "our" accounting. Initially because they are unable to understand a whole part of a trade of which they have failed to know from the inside. They will collect testimonies of professionals in one way or another



(Audio tapes of Littleton and Paton<sup>5</sup>) which will be useful for them in their way of thinking, but these testimonies will be much poorer than those collected by not-historians like Bouwman (1978) or Simon & Prietula (1989). That one does not see here an opposition to the professional history: I have a large respect for it, but this history, which with the claim to write all the stories is not completely ours. We are often prisoners of the formation which programmed us. The graduate modern accountants of business schools were trained and programmed by accounting, mathematics, law and economics. Others were by history, literature and philosophy. To deal with the accounting problems, often we need data processing, multidimensional statistics, artificial intelligence, financial engineering, law and history. But the fact of using knowledge and an experiment in data processing, operations research, law or history does not make accountants specialists in these matters. In spite of this, do they have the right to like all the same, to make specialized accounting, but also to widen their accounting horizon with data processing, mathematics or history?

### **3. Axiological history, in reply to the historical needs of the accountants**

In the first part, we indicated that Michel Foucault had given up regarding himself as a pure historian. Paul Veyne thinks that he hoped to see the French historians accept his ideas and that he was disappointed. Veyne explains this very well: “These historians had already their own method; they were hardly laid out to open with another questioning, which was that of a philosopher, in works that they understood badly and which were, indeed, even more difficult for them than for other readers, because they could read them only compared to their own methodological grid. What wrote Foucault was in their eyes a fabric of foreign abstractions to the historical practice. The concepts that they found in his books were not those of which they had the practice and which appeared to them to be the only good currency of the

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5 A.C. Littleton: Questioned by its two former students V. Zimmermann and A.C. Moyer. Distinguished Accountants Videotapes Series n° 7, Files off The Academy of Accounting Historians and The University off the Mississippi School of Accounting. W.A. Lump: tape December 19, 1981. Interview with W.A. Paton conducted by Norman X. Dressel and G.J. Previts, The Accounting History Research Centre, School off Accounting, Georgia State University (120 minutes).

historian” (Veyne, 2008). We think that there is the same type of distance between the historians and the accountants: the historians understand the works and the books badly and they insert them artificially in their system of thought. Many accounting historians forgot about some texts of the founder fathers Gaffikin (1987), Flescher & Samson (1990) and Bricker (1991). These authors posed the theoretical principles relating to accounting history and their limits: it is good to read them again, periodically. In another field, Canguilhem (1968) also noted the difficulty of application of the methods of classical history to the history of sciences. Perhaps the only way of finding an exit is to refer to axiological history, pointed out by Max Weber (1965) and by Paul Veyne<sup>6</sup> (1971, 1984). “History is interested in what has been; a point of view to be carefully distinguished from that of the history of the literature or of art, which is an axiological discipline, defined within its frontiers with reference to values: it is interested in great artists, in masterpieces” (Veyne, 1971, p. 85). The axiological history, history referring to the values, whose Eduard von Hartmann and Max Weber<sup>7</sup> are pioneers, has a characteristic: it “is not directed towards the research of the very important facts for an historical connection” (Weber, 1965). Canguilhem, in 1968, noticed too: “The history of sciences relates to an axiological activity, the research of the truth” (Canguilhem, 1968, p. 19). For the public accountant axiological history has two interests, initially it allows an evaluation of its objects: which are the interesting works (and which are not the great authors in accounting, even if time makes the sorting of good and bad) and which is their axiological history. Classical history judges the facts, the public accountant wishes to appreciate the values. Classical history, applied to literature, sciences in general and accounting in particular thus judge primarily the facts and data, having for support the documents checked with many sources (no document,

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6 The following paragraph very largely shows the appendix “the axiologic history” of Writing history, Essay on Epistemology, P. Veyne (1984, pp. 85-89).

7 Axiology: from the Greek *ἀξία*, *axia*, value. Mrs. Verbeeck-Boutin (2009) points out that this concept; invented by German Eduard von Hartmann in 1890 was initially evoked in the *Revue de la France et de l'étranger* (1890). Hartmann then took again this French neologism in its work *Grundriss der Axiologie* (1905).

no history and only one document is not enough<sup>8</sup>). But the perfect historian cannot pretend to be unaware of what is an accounting work, generally only one book or only one paper. “The idea of a pure history of the value-activities, not very clear in literature is concerned, is on the other hand familiar to archaeologists and to the historians of science” (Veyne, 1971, p. 87). This history cannot be neither pure nor perfect history, but it has the merit, with a sociological approach, to understand and feel elements in extreme cases of the expression. “axiological history is the history of works that deserved to live on, treated as living, everlasting, not as relative to their time; it is nonetheless their temporal history being written” (Veyne, 1971, p. 87). One is here exactly in our accounting search of history; as Veyne subtly says they are considered in their singularity, because they are developed, and their time is reported to them - it is the case for Pacioli’s *Summa de arithmetica* (1494), for Barrême’s *Treaty of the double entry* (1721), Folsom’s *The Logic of Accounts* (1873) or for Sprague’s *The Algebra of Accounts* (1880) - but they can not be used to compose and characterize the history of their time. Axiological history can sometimes be regarded as a pre-history: initially the history of sciences was the history of inventions, discoveries, tests and errors. Koyré (1957, 1961, 1966 and 1971) was one of the principal stakeholders of the passage of axiological history to classical history, but just as the computer will never replace completely the pencil and the eraser for the accountants, classical history will never replace completely axiological history. Axiological history is founded on values and valuations, by definition subjective ones, whereas classical history wishes to make objective reports. We are conscious that the subjectivity of axiological history can be unbearable, when the question is: what are the works which we must retain, which are outstanding works? The *Vox populi* often gives valuable indications but from one century to the other opinion changes. Many researchers and experts consider that the work of Paton and Littleton *An Introduction to Corporate Accounting Standards* (1940) is better than Sanders, Hatfield and Moore *A statement of Accounting*

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<sup>8</sup> By the way: what can we do about Phaestos Disc, discovered in 1908 by Luigi Pernier, covered on both sides with a spiral of stamped symbols? Do we have to forget it?

*Principles* (1938). They both treat the same subjects, or that the work of Cole *Bookkeeping, Accounting and Auditing* (1914), is one of worst ever written in English language. However, authors like Mair (1736, 1763), Marsh (1830), Van de Linde (1898), Tipson (1902), Esquerré (1914), Kester (1916), Greendlinger (1912), Nicholson (1923 a, 1923 b), Finney (1924, 1937), who have neither the favour of official historians and large libraries, nor even of the specialists, wrote books and presented very useful works with thorough reflections and the improvement of the accountants. If I speak about them akinto make history? If I compare their modest work with that of more remarkable author's history, do I make history? If I remark what some historical accounting thesis forgets well known pioneers, do I make history? If I classify subjectively and personally the authors in goods, means and bad, do I make history? I must say humbly that I do not know.

### **Conclusion**

We are conscious that our article brings more questions than answers. We noted that in our opinion the traditional historians confiscated the history of accounting. We noticed that the history written by historians cannot be that which the experts, in any case most the implied of them in accounting fundamental knowledge and the management of the professional accounting institutions, wish. We proposed, to help them, to reconsider a concept not very widespread, not very new, but quite alive, the axiology and the axiological history founded on the taking into account of the value judgments and the evaluations. The debate is opened, we wish that it be fed by arguments for or against which will enable it to advance.

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