BURY PACIOLI IN AFRICA: A BOOKKEEPER’S REIFICATION OF ACCOUNTANCY

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ABSTRACT

The origins of Accountancy are all too frequently equated with the antecedents of double-entry bookkeeping; notwithstanding warnings from both Pacioli and Littleton to the contrary. It is ironic that Pacioli -- the formalizer of double-entry bookkeeping -- is lionized today in the appellation, "Father of Accounting." Here, we argue that this promotion of Pacioli-the-technocrat fails to acknowledge incipient, social aspects of his work (and that found in more ancient texts). Further, we contend that such reconstructions of Pacioli and ancient works are not entirely innocent. Rather, they fit nicely with a Euro-centric and post-colonial ideology, which anoints with enthusiasm an Italian monk as accounting's premier contributor to Modern Civilization (sic). This view simultaneously construes other civilizations as underdeveloped, pre-modern, and even barbaric (with the corollary of providing a moral pretext for invading, occupying, and 'saving' a subjugated people). It should come as no surprise that Western accounting scholars haven't searched too hard for alternative "Father's of Accounting" among colonized civilizations. This paper, in contrast to the orthodox wisdom, seeks to redeem Littleton's notion of 'Accountancy' in a way that encompasses the diversity of counting, measuring, recording, reporting, and accountability functioned in different ancient and contemporary social formations. Such a view introduces an older and richer lineage for Accountancy -- as a field that is, and always has been, integral to social, political, and cultural life. In short, we propose burying Pacioli-the-Bookkeeper, and redeeming Pacioli-the-Social-Actor, by explicating the social, cultural, and political content inchoate in his work, and that found in even more explicit pre-Paciolian ancient texts (particularly those from Africa, that reach back to the Dawn of Civilization).

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