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## **O. TEN HAVE (1899-1974)**

**Abstract:** Onko ten Have's contribution to the literature on accounting history is especially important because of the otherwise scant coverage of the accounting development in the Low Countries during the 17th and 18th centuries. Other writings of this little-known Dutch author include a study of the life and work of Stevin and essays on general history of accounting. Ten Have's writings reflect his strong interests in economics, statistics, and related fields. He deserves to be ranked with the leading Continental accounting historians of his time.

In the opening chapter of his doctoral dissertation, Onko ten Have quoted the British historian Rogers to describe the leading role played by Holland in the 17th century in world commerce, the arts, and the sciences:

The debt which modern civilization owed to the Dutch cannot be too overrated. They taught Europe the art of agriculture; for it is to their example that the new agriculture, which we adopted tardily in the eighteenth century, was due. They instructed Europe in the mystery of commercial credit, and the Bank of Amsterdam supplied what were virtually the earliest practical lessons of mercantile finance. They taught the world the whole of the scientific navigation which it knew for centuries. They were pioneers of international law, of physics, of mechanical science, of a rational medicine, of scholarship, of jurisprudence. The geographical discoveries of Holland were the basis of the first real maps.

The 17th century was the golden age of Holland. The following century saw the gradual weakening of the dominant Dutch position, as other European countries accelerated their economic growth. Nevertheless, the development of Dutch bookkeeping and accountancy which had paralleled their 17th century economic expansion, remained strong. A highly important phase in the development of accounting principles and bookkeeping practices, spanning 200 years, was strongly influenced by the Dutch.

Ten Have's dissertation presents a scholarly analysis of these 200 years of accounting history; he examines the writings of some fifty authors in the Low Countries and their importance in the history of accounting. For this epoch in accounting history, ten Have's research is unrivaled: his work is the only existing history that offers a comprehensive treatment of the Dutch contribution to bookkeeping and accountancy in the 17th and 18th centuries.

Onko ten Have was born in Winterswijk, a small town in the Eastern part of the Netherlands, close to the German border, on March 4, 1899. It is not difficult to guess who may have been one of the motivating forces that made him choose accounting history as his major life interest: his father was a professor of history and economic geography.

After graduating from the "Lyceum" in the Hague, ten Have entered the "Economic Academy," now the Erasmus University, in Rotterdam, and completed his studies in economics and business administration in 1925. In the following year he received an accountant's diploma at the same institution. His dissertation for the doctoral degree in economics, dated 1933, is entitled *De Leer van het Boekhouden in de Nederlanden tijdens de Zeventiende en Achttiende Eeuw* [*The History of Accountancy in the Netherlands during the 17th and 18th Centuries*]. It was published in Delft, Holland; a number of university libraries in foreign countries received a copy, including eleven universities in the United States.

Throughout his life, ten Have gave much credit to one of his major professors, Dr. J. G. Ch. Volmer, for his strong support. His gratitude is expressed in the foreword of the dissertation, and Volmer's name is found time and again in the research notes used by ten Have for his publications.

Professor Volmer was one of the leaders in the small group of Dutch accountants active in the fields of accounting theory and history. He was co-author of a translation of Pacioli's treatise, and he had established an enviable reputation in the academic world. Volmer had also served as the major accounting professor for Dr. P. G. A. de Waal, who, only six years before, had published a doctoral dissertation on the development of accountancy in the 16th century. Thus, ten Have completed a 300 year coverage by publications in the Low Countries by important authors, providing a wealth of detailed historical information never previously researched.

Ten Have's publication did not remain unnoticed. Penndorf wrote a review of the work in "Die Betriebswirtschaft," in which he noted the thoroughness and scholarship of its author. Nor was Professor Volmer forgotten: Penndorf complimented him for having inspired

his student. And in Japan Professor Tanaka published his comments in the March-April 1936 issue of *Kaikai*.<sup>1</sup>

After leaving Rotterdam, ten Have was active in various areas of economics and business administration; he held a number of posts in these areas, both in the Netherlands and abroad, during his career, including several accounting positions in London. In 1926 he became the secretary of the National Credit Insurance Company, and in 1931 secretary of the Dutch Institute of Documentation and Registration. He was especially interested in the decimal classification system, and assisted with the introduction of the system in Holland, a project of the Institute.

In 1939 ten Have became head of the Department of Social and Economic Statistics at the Central Bureau of Statistics in the Netherlands. He was to remain in this position until his retirement. His government status brought him in frequent contact with economists and statisticians on the international scene. Several times he attended meetings of the International Labor Office in Geneva, as the delegate of the Dutch government; in 1949 he was the official government representative at the Seventh Conference on Labor Statistics in Geneva. He was also a participant in a long series of international meetings of the *E.E.G.* and *Benelux*; these visits to Paris, Brussels, and Luxembourg continued until his retirement from government service.

But ten Have remained occupied with accounting history. His next publication, *De Geschiedenis van het Boekhouden in Vogelvlucht* [*A Bird's-eye View of the History of Bookkeeping*] was principally designed for use by students preparing for examinations for teaching certificates in accounting. It was not intended to be a report on some specialized research; it dealt with many accounting subjects. Nonetheless, ten Have succeeded in avoiding superficiality, providing an excellent and interesting introduction to the historical development of accounting. In view of the limited size of this small volume — eighty pages — it was a notable achievement.

Of greater importance to English speaking historians was ten Have's study, "Simon Stevin of Bruges," a contribution to the well known *Studies in the History of Accounting* (1956), edited by A. C. Littleton and Basil S. Yamey.

In 1968 ten Have took advantage of an opportunity to expand the material of his earlier introductory volume, when his publisher, the Delwel Publishing Co., requested him to write a series of articles presenting a comprehensive introduction to the history of accounting, from its beginning to modern times. The occasion was the 75th anniversary of the monthly periodical *Maandblad voor Bedrijfsad-*

*ministratie en Organisatie* [*Business Administration and Organization Monthly*]. Publication of the series commenced with the January 1971 issue and continued through July.

Some of the chapters were based on material published in the Littleton and Yamey book of 1956, but in other chapters are many sections in which ten Have displays his thoughts and original points of view. He no longer emphasizes generalizations to present an overview, as he had done in the *Bird's-eye View*, taking full advantage of the opportunity to discuss some topics in detail. His complete mastery of the material is evident throughout.

Ten Have's files containing the original draft for the series include many handwritten paragraphs and pages which unfortunately had to be deleted because of space limitations. This preliminary material is carefully assembled, and the notations are systematically arranged. Clearly, the author aimed at a polished product. There is also an indication of his intellectual honesty: in one case he readily admits having been in error in the *Birdseye View*, and draws attention to his error in a footnote.

But, above all, the evidence points to his efforts to provide some interesting, lesser known information, including some anecdotes selected from his personal experience.

As an example, he relates a most fortunate experience on one of his trips to Belgium, when he was ready to examine an old set of account books of the *de Wael* art shop in Antwerp. After a superficial examination of the documents that were placed before him, his suspicions were aroused. And indeed, the account books proved to be a student's copy of the early 17th century work of Jan Couter-eels, an author of the Low Countries whose material was used for instructional purposes.

The favorable reception given the magazine series was fully deserved. Before the end of 1971, ten Have and his publisher decided to republish the manuscript in book form. In 1974 it appeared, under the title *De Geschiedenis van het Boekhouden*. An English translation published in 1976 is now available.<sup>2</sup>

The numerous small notations and newspaper clippings in ten Have's publication files reveal his wide interests in social history and the social sciences; many of these items are hardly related to accounting history and economics. There is a short memorandum on the political conscience of the British worker in 1780. There are clippings about book reviews, a newspaper story covering the first train ride Amsterdam - Haarlem, the wheat exchange in the city of Groningen; a newspaper report on the fall of New York Stock Exchange quotations in 1970, believed to have resulted from the strong

growth of large American corporations; an item on the theology of Martin Luther King; and a number of other notations and clippings. In the files was also a newspaper story published June 26, 1971, commenting on a Congress and Exhibition in the City of Middleburg. The story included a description of archeological finds, reclaimed from the sea in southwest Holland, of some 50 altars dedicated to the Goddess of Nehalennia.

Ten Have was not a prolific author. In addition to the 1933 monograph, without question his major work, his publications were limited to the study on Stevin and to the two volumes on the general history of accountancy. But his death in 1974 will long be felt as a severe loss by the small community of leading international scholars in the field of accounting history. Few have had the perception, the dedication, and the enthusiasm ten Have displayed in his books. The following observation may attest to this evaluation.

When ten Have analyzes the economic and social phenomena accompanying economic expansion in the earlier years of the 20th century, he expresses an interesting thought. In referring to the problem of attracting the required capital investments, he notes the manipulation of financial reporting, and the deceptive practice of deliberately raising false hopes for future solvency and profits. This development led to extensive litigation, much new legislation in the field of corporate management and financial reporting, and an enormous amount of literature concerning these matters, especially with respect to the financial problems of the English railroads.

Here is his quotation — translated from the Dutch — worthy of special attention; it appears in the original draft for Chapter VII of his book on the history of accountancy, but was deleted because of publishing limitations.

For the historian all this is quite fortunate, because in these legislative processes and court trials, the origin and growth process of the corporation, the development of the problem of what constitutes profit, and the question of how to value assets are more or less enacted publicly.

A little later the text reads:

. . . the entire development of the English legislation on corporations [is] a fascinating history of the [corporation] problem, as it relates to the origin of the large industrial concerns.

At the risk of reading too much in these lines, one may see in them a striking example of ten Have's deep interest in relating the

reports of court proceedings, punishment meted out to dishonest directors, and controversies in the literature preceding the adoption of new corporate legislation, with the emergence of the new accounting problems.

Ten Have has done more than simply sketch the social and economic background of accounting analysis. The historian now has the opportunity to understand how the economic pressures, the social problems, and the thinking about the establishment of legal frameworks were integrated with the development of accounting thought during this phase of capitalism in the Western world.

If ten Have believed it to be "fortunate" that in view of the availability of the material it is possible to reach this higher level of understanding, then he must have felt a strong personal involvement and commitment.

This is the dedication of an accounting historian who truly had the taste of history.

#### FOOTNOTES

<sup>1</sup>Tanaka, *Kaikei*, Vol. No. 38, No. 3 (March, 1936) and No. 4 (April, 1936).

<sup>2</sup>Dr. O. ten Have, *The History of Accountancy* (Palo Alto, Calif., 94301, 2335 Waverly Street — Bay Books).