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Most: Accountants' writing tools
ACCOUNTANTS' WRITING TOOLS

by

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Thanks to Professor Denise Schmandt-Besserat, we now believe that we understand the origins of writing, and accountants are eager to associate their art with early attempts to demonstrate accountability. Very little attention, however, has been devoted to the medium, as distinct from the message, and in particular, to the tools and materials accountants use. One hundred years ago an English journalist pronounced "In so far as the perfection of materials for writing is concerned, we may have little to hope for in this country." Paper and ink, he thought, were so perfectly adjusted to their purpose that it was hard to imagine how they could be improved. There is an area here for accounting research.

Did our primitive ancestors first scratch observations on a tree, or a rock? If so, they must have discovered that twigs wear out quickly, and this may have given impetus to the adaptation of flint and later iron, usually attributed to the need for better weapons. We are now accustomed to the fact that the beginnings of civilization are recorded in commercial documents, rather than histories of great battles or love affairs, so that this conjecture is not beyond belief.

Thousands of years later an unknown genius, discouraged by the prohibitive cost (in labor) of shaping engraving tools, had the economical idea of making marks on soft clay and then baking it hard, so that the record would survive at least until the tablet was broken. Widely used by accountants, this technique has been referred to as the earliest example of cooking the books. Many such commercial records have been found in the Middle East, including bills of lading made out in this way, which cannot have aided sea captains to negotiate the dangers of Peleponnesus. Perhaps this explains why ships so often failed to make it to their destinations.

Other inexpensive alternatives to stone

and iron were attempted in different parts of the world. Nations lucky enough to possess lead found it easier to work, although its weight persuaded them to postpone the creation of a postal system. Flat shells proved useful, and the Athenian practice of ostracism arose from the custom of inscribing certain votes on oyster shells. It was secrecy, however, and not economy that caused Histiaeus to shave a man's head and engrave a message on his skull. After the hair grew back, the man was sent to Miletus to be shaved and read; a true locomotive letter.

Leaves suggested themselves first in the orient, where many large, smooth varieties are to be found. The Cumaeen Sybil's prophecies were said to have been written on leaves. The inconvenience of this medium for permanent records is evident, and the drier bark of trees was also used, especially thin, smooth inner bark which is coherent, strong and durable. The Saxons are said to have used the bark of the beech tree, called by them "boc," and this may be the origin of the word "book." The Latin word for a book certainly means "the inner bark" and thus "library" reminds us of old forms of writing materials. Bark tablets were prepared by polishing, and a celebrated king of Persia is said to have entertained himself in the field with bark and knife.

Domestication of bees to produce honey led man to discover the literary uses of wax. The idea of spreading wax over a thin board, to give it strength, came comparatively late. Themistocles is reported to have written on wax tablets, but he apparently knew it to be a perishable material, because his letter to the Ionians was written on stone. The Romans never found this out, and much of their written output has been lost. Wax tablets were inscribed using a

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Tools: continued Accounting Historians Notebook, Vol. 16 [1993], No. 1, Art. 10, which cheapened it considerably, and finally, during the nineteenth century, discovered that tree pulp could be used for even cheaper grades, which is more or less where we are at the moment.

It was the Egyptians who, in this as in so many other areas, took the decisive step toward modern writing materials. After finding out how to make linen, they soon hit upon the idea of using white linen for portable inscriptions. But even this genial invention was superseded by the discovery that the peeling of a common reed, "byblos" or "papyrus," could be used like tree bark yet was cheaper to produce. From the Greek "byblos" came the Greek work for a book, and hence our name for the Holy Scriptures.

Papyrus grew abundantly in lakes and marshlands. About ten feet high, its stem is two or three inches in diameter, yielding about twenty layers when peeled. Each strip was laid out flat, and two strips glued together, their fibers crossed, gave a sufficiently strong material for writing. A number of strips were gummed and beaten together at the edges to form a papyrus sheet of any size, which was then impregnated with cedar oil to preserve it from decay.

The impetus that this gave to the art of writing can be imagined, and the papyrus plant became increasingly scarce. For this reason, a king of Pergamus with literary inclinations encouraged his scribes to experiment with the skins of animals. These were smoothed and dried and, in spite of being more expensive than papyrus, this pergamon (or pergament, or parchment) recommended itself because of its fineness and durability. It was also called vellum, from the Latin word for calf, but this refers now to a superior quality paper. Papyrus remained in general use until the invention of a process for making paper out of cotton, probably between 500 and 600 A.D. It took another thousand years before man learned

which cheapened it considerably, and finally, during the nineteenth century, discovered that tree pulp could be used for even cheaper grades, which is more or less where we are at the moment.

The history of recording instruments (flints, chisels, styles, reeds, quills, iron-knibbed pens, fountain pens, ball-point pens) and the related development of inks, seems of little relevance to us in the age of computers and printers. It is instructive, however, to reflect on the influence of technology on accounts and accounting statements. Although the Babylonian scribes used the bilateral form of accounts, joining the debit and credit tablets with copper rings like some monstrous ring binder, the Egyptians found papyrus too narrow and started to super-impose credit and debit entries vertically, a method known by the Italians as "a sezione sovrapposte." Paper liberated accountants from this constraint, but the problem arose again when mechanical and electro-mechanical bookkeeping devices were introduced, because of printer output limitations. I have audited accounts in which all entries were printed "sovrapposte," credits being distinguished by appearing in red, or with an asterisk against them. (The contemporary bank statement uses minus signs for debits.)

Perhaps the most striking instance of the impact of materials and tools on accounting practice, however, is the report form of the financial statements. This has become so ubiquitous that students find it difficult to perceive that the income statement is a profit and loss account, and the balance sheet a summary of account balances. Printers of annual reports observed that there are typically many more items on the debit side of the income statement than on the credit, and (vide Abraham Briloff) many more balance sheet debits than credits. Printers do not like to see paper devoid of print, and we therefore obliged them by reverting to "a sezione sovrapposte." One unforeseen consequence is that accountants are now questioning the very basis of the accounting model and seeking to liberate themselves from the discipline of accounts. □