

“A Contabilidade não é só para quem a faz: alguns exemplos da História Económica e da Economia”

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- **Contabilidade - História Económica**
Registos contabilísticos – Fontes primárias

- **Contabilidade - Economia**
Ideias, conceitos

■ **Contabilidade - História Económica**
Registos contabilísticos – Fontes primárias

O exemplo dos mosteiros

Alguns autores

Aurélio Oliveira

A Abadia de Tibães 1630/80-1813 (1979)

Fiorenzo Landi

**“The great estates of the regular male clergy:
distinctive characteristics of a managerial and
accounting system” (1999)**

■ Contabilidade - História Económica

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O exemplo dos mosteiros

Aspectos gerais

Economia monástica

Produto agrícola

Dissolução e expropriação dos mosteiros

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O exemplo dos mosteiros

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■ **Contabilidade – Economia**
De costas voltadas?

Hernâni Carqueja,

“O conceito de riqueza na análise económica” (2003: 7)

«*a falta de comunicação entre contabilidade e economia*»

Arjo Klammer & Donald McCloskey

“Accounting as the master metaphor of economics” (1992)

«*In view of its importance in their work the economists could be expected to have an interest in accounting. Once they did. But now they don't.*» (147)

■ Contabilidade – Economia

Alguns autores

John R. Hicks (1904-1989), Nobel de Economia 1972

**«the accountant of the economics profession»
(Klamer 1989: 180)**

Richard Stone (1913-1991), Nobel de Economia 1984

**«for having made fundamental contributions to the
development of systems of national accounts»
(Nobelprize.org)**

■ Contabilidade – Economia

Ideias, conceitos

Conta, sistema de contas, balanço

Contabilidade nacional

Sistema de contas nacionais

Representação do sistema económico

Medida dos agregados económicos

Relações funcionais entre agregados económicos

Economistas

National accountants

“Implicit in this classification is the idea of a monastery as an economic unit, its different productive capabilities revolving around a series of activities organized in such a way as to obtain a surplus. Insofar as it may be relevant to the case of Silos, this approach is intended to help clarify a historical debate in progress. What were the reasons for the disentanglement of the monasteries? Did the monasteries find themselves in a loss-making situation before the disentanglement? As noted above, some commentators suggest that the monasteries did not manage their resources in an efficient manner (see for example, Duncan & Stocks, 2003). In a similar vein, this strand of research argues that the survival of monasteries is largely linked to the accumulation of privileges granted to the Catholic Church.”

“It is not simply fortuitous that the accounting system was maintained without change throughout the period under study, it being no more than the continuation of the practices followed in previous centuries. The static accounting system of the Benedictine monks reflects the social and economic inertia to which they certainly aspired. This had proved enough to maintain their status acquired through the concession of historic privileges and entitlements, which they strived to preserve at all times, investing important sums of money in lawsuits. The different sources of information on lawsuits all confirm that very few coercive measures were taken against the peasants in surrounding districts, towards which the monastery displayed a tolerant attitude.” (Prieto et al: 243)

“A simple comparison of their tax-collecting capacity as a member of the ecclesiastical class – modest enough, in the case of the Monastery of Silos – in relation to their position as ordinary taxpayers, shows a balance that is continuously tipped in their favour. This perhaps helps to explain the reasons why, in view of their landowner status acquired by privilege and their capacity to make surplus capital available to intervene in the credit market, they became the target of criticism and political reform”.(Prieto et al: 244)

“The accounting records kept during the eighteenth century at the Monastery of Silos indicate that the Benedictine monks employed effective tools for internal control. These were not only capable of detecting fraud, but were also used, with great diligence, to administer their patrimony, which increased significantly, but always in keeping with what they considered to be in accordance with their individual interests and necessary to adapt to their contexts.” (Prieto et al: 245)

“Both the regular clergy and the nobility governed their estates according to the same principle, which privileged maintaining stability over development, but they started from different points of departure and obtained different results” (Landi 1999: 274)

“the regular clergy was able to significantly increase its own estates, but it was not able to set more widespread development in motion. This is both confirmation and contradiction of the accusations many reformers, including the Illuminists and representative of both noble and non-noble lay power, hurled at convents and abbeys, calling them incompetent when it came to managing their own properties” (Landi 1999: 274)

“Most economists have not read an article on accounting. In fact, most are startled to learn of the existence of academic articles on accounting. Academic accounting? One might as well have academic plumbing. Economics, however, is dominated by accounting ideas. Most economists would be surprised by the proposition, but in fact their field is ruled by little else. Cost and benefit, rationality and calculation depend on a set of books as a closed system, covering by definition whatever is worth covering. Stocks and flows, capital and income; output net of depreciation; expenditure equals cost; the circular flow; scarcity; choice under constraints. Economists think and calculate with accounting.” (Klamer & McCloskey, 1992: 145-146)

John R. Hicks: the accountant of the economics profession, an accountant among economists (Klamer 1989: 180, 167)
The Sveriges Riksbank Prize in Economic Sciences in Memory of Alfred Nobel 1972

Richard Stone (1913-1991)
The Sveriges Riksbank Prize in Economic Sciences in Memory of Alfred Nobel 1984
Professor of Finance and Accounting, University of Cambridge, 1955-1980 (Autobiography, Nobelprize.org)

“This morning I shall discuss how accounting can be useful in describing and understanding society. The three pillars on which an analysis of society ought to rest are studies of economic, socio-demographic and environmental phenomena. Naturally enough, accounting ideas are most developed in the economic context, and it is to this that I shall devote much of my time, but they are equally applicable in the other two fields. By organising our data in the form of accounts we can obtain a coherent picture of the stocks and flows, incomings and outgoings of whatever variables we are interested in, whether these be goods and services, human beings or natural resources, and thence proceed to analyse the system of which they form part. The function of the national accounts in this process can perhaps be better understood if I illustrate it with a diagram.” (Nobel Memorial Lecture 1984: 115)

“social accounting ... measurement in economics”, “ construction of an interlocking system of balanced national accounts”, (Palgrave, Stone)

“At this early stage, the notion of accounts was not fully developed. Meade ([1944-46] 1990, 220) reports in his Cabinet Office Diary how in July 1945, on Stone's initiative, a joint committee between economists and accountants was created to discuss questions about the use of concepts common to both professions. Later the committee focused on issues concerning the definition and measurement of national account aggregates and alternatives to censuses of production. As suggested by Meade (300), these meetings were crucial to Stone's formulation of the system of accounts that appear in the work he did for the United Nations in the late 1940s. The group formed by economists (Stone, Meade, and J. R. Hicks) and accountants (Rees, Sewell Bray, and Norris) continued to meet regularly until June 1947.” (Comin 2001: 217)

In 1941, Meade and Stone put forward the notion of balance sheets as a method of clearing up some problems of definition that arose from the many different ways of defining national income. Agreement on definitions, such as those of net investment and direct and indirect taxes, became the first stage in the measurement of national accounts. Meade and Stone believed these definitions should be settled in ways that could be of interest and use to economists and allow statistical crosschecking. Main problems of definition should be solved in order to assure proper measurement. Proper measurement meant adopting principles of definitions, such as found in accounting systems, so that as a logical consequence all items are classified in only one place and the tables both balance and add up.” (Comin 2001:217-8)

“Logical consistency as balance between different measures was achieved through the principle of double entry applied to a system of four accounts: domestic product account, income and outlay account, capital transactions account, and balance of payments account. Items on the debit side had also to be on the credit side so that equality between total incomings and outgoings was achieved. Because different sources were used to estimate different national totals, in practice the estimation depended on the residual errors to balance the totals. Logical consistency as aggregation was warranted by simple arithmetic equalization in a system of interlocking transactions and by the macroeconomic theory behind the choice of particular national totals, a theory which required that national income was equal to national expenditure and to national output.” (Comin 2001: 218)

■ Contabilidade - História Económica

Registos contabilísticos – Fontes primárias

Congregações religiosas

Aurélio Oliveira

A Abadia de Tibães 1630/80-1813 (1974)

Llopis, Fidalgo & Méndez

“The ‘Hoja de Ganado’ of the Monastery of Guadalupe, 1597-1784: an accounting instrument for fundamental economic decisions” (2002)

Prieto, Maté & Tua

“The accounting records of the monastery of Silos throughout the 18th century: the accumulation and management of its patrimony in the light of its accounts books” (2006)

Fiorenzo Landi

“The great estates of the regular male clergy: distinctive characteristics of a managerial and accounting system” (1999)

■ Contabilidade – economia De costas voltadas?

Arjo Klamer & Donald McCloskey

“Accounting as the master metaphor of economics” (1992)

«Economics (...) is dominated by accounting ideas (...)

Cost and benefit, rationality and calculation depend on a set of books as a closed system, covering by definition whatever is worth covering.

Stocks and flows, capital and income; output net of depreciation; expenditure equals cost; the circular flow; scarcity; choice under constraints.

Economists think and calculate with accounting.” (pp. 145-6)

- **Contabilidade – economia**
 - Contabilidade nacional**
 - Contabilidade do crescimento**
 - Ideias, conceitos, enquadramento de referência**
 - Conta**
 - Balanço**
 - Sistema de contas**