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'Empire as an imagination of the centre': The Rio de Janeiro School of Commerce and the development of accounting education in Brazil

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ABSTRACT

Accounting education institutions and practices facilitated the distributive, translational and representational roles of accounting in the unique context of the centre of an Empire [the Portuguese] after it moved in 1808 from a metropolis [Lisbon] to a periphery [Rio de Janeiro]. We explore for the first time in the accounting literature, the unique context of Empire in which a former periphery became a centre. This required 'imagining' accounting (and associated commercial) technologies in the former centre and re-instituting them in the periphery (the new centre). An important manifestation of this imagining was the development of formal instruction in accounting in Brazil at the Rio de Janeiro School of Commerce, established in 1810. We contribute to knowledge in three major ways. First, we develop understanding of the 'Portuguese imagination' by showing how this was evidenced and applied outside the realm of 'romantic' literature, specifically here in propagating accounting and accounting-related technologies. Second, we show the role of accounting education in facilitating the introduction and operation of accounting technologies of government in the context of "re-imagining" the Empire as it once was. Third, we further develop nascent understandings of the genesis of accounting in Brazil.

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1. Introduction

Here we explore the role of accounting in centralized governance of distant social and geographical locales. We analyze, for the first time in the accounting literature, the unique situation that arose after the centre of an Empire (the Portuguese) moved in 1808 from its former Metropolis (Lisbon) to a former periphery (Rio de Janeiro).

Although prior studies (such as by Neu, 2000a, 2000b and Neu & Graham, 2006) have focused on how accounting technologies and practices have enabled Empires to govern distant colonies, none have addressed the role of accounting education in facilitating the introduction and operation of those accounting technologies and practices. In the case of the Portuguese Empire in 1808, when a former periphery became the new centre of Empire, the role of accounting education became highly critical in diffusing knowledge and providing effective control of distant spaces.

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Our analysis reveals how accounting was invoked in distributive, translational and representative roles (Miller, 1990; Neu, 2000a, 2000b; Preston et al., 1997; Robson, 1991; Sargiacomo, 2008) to effect operation of the Empire from Rio de Janeiro. Central to the on-going strength and viability of the Portuguese Empire was the need for an ‘imagining’ of the former periphery (Rio de Janeiro) as if it was the former Centre (Lisbon) of the Empire. By ‘imagining’ we mean the ability to conceive of a social role and to establish plans to implement it. Such ‘imagining’ has a long tradition in Portuguese culture, as Ribeiro (2002) and Moutinho (2004) explain. Their explanations are derived after reviewing Portuguese romantic literature (mainly novels and poems). Here we reinforce the idea of ‘Portuguese centre–periphery’ imagining by providing empirical support for the view that such imagining existed in commercial realms too. Furthermore, we highlight how accounting education, in the context of Empire, produced accounting knowledge that helped to sustain a mirage of strength in a once proud and strong (but now fragile) Empire.

There have been some valuable contributions to understanding how accounting developed in Brazil (for example, by Ricardino, 2001; Rodrigues et al., 2011, 2012; Silva, 2005). However, much remains to be known. Almost no literature has focused on the schools of commerce that introduced formal instruction in accounting to Brazil after 1810. Although Ricardino (2001) briefly discussed schools of commerce in Rio de Janeiro and Maranhão; and Chaves (2006, 2007, 2009) outlined the subjects taught in schools of commerce in Bahia, Pernambuco and Rio de Janeiro, neither author investigated accounting-related subject matter specifically. With the exception of the studies by Chaves, prior literature has not drawn strongly on archival sources. Nor has it used a theoretical perspective to illuminate findings.

We develop theory by analyzing the unique case of an Empire ruled from one of its (former) periphery centres. We argue that at a time when the Portuguese Empire was not linked effectively to sovereignty, Portugal remained ‘merely a dream’ (Hardt & Negri, 2000, p. 109). Consistent with the general thesis of Anderson (1991), Portugal had then to be understood evermore so as an ‘imagined community.’ The imagination required was manifest in various forms of legislative communications (laws, charters, decrees). We also explain how the distributive, translational and representational roles of accounting operated in the Empire’s new context of re-building sovereignty. In particular, we explore an accounting technology of government, the Rio de Janeiro School of Commerce [RdJSoC], and the implications of its establishment in 1810 for Brazilian society and the Portuguese Empire. We investigate how students of the RdJSoC supported the ‘cascade’ (Neu & Graham, 2006, p. 51) of accounting techniques that developed to govern the Portuguese Empire.

The re-location of the Portuguese Royal Court to Brazil has been described as ‘unparalleled in the history of European colonialism’ (Wilcken, 2004, p. 6), ‘unprecedented’ (Schultz, 2001, p. 3), and ‘a journey that would rupture the delicate membrane dividing the empire’s centre from its periphery’ (Wilcken, 2004, p. 3). The re-location provides a unique context from which instructive insights can be drawn.

Despite its fragility at the time the Royal Court re-located, the Portuguese Empire was inspired by a mirage of strength. This arose from imagining the Empire as it had once been during the Chief Ministership of Sebastião José de Carvalho e Melo, the Marquis of Pombal [hereafter Pombal], between 1750 and 1777. Pombal was a ‘towering figure [who] came to so dominate Portugal . . . that the period [of his domination] . . . has come to be known as Pombaline . . . No other Portuguese statesman has ever cut a more commanding figure . . . nor aroused such hostility’ (Disney, 2009, p. 281). Pombal was a member of the ‘enlightened’ Portuguese elite in the first half of the 18th century. He wanted to develop Portugal by applying the economic and mercantile practices he considered had been responsible for the power and wealth of France and Great Britain (Marques, 1984; Maxwell, 1995; Serrão, 1996).¹

Technologies of government introduced successfully by Pombal (such as the Lisbon School of Commerce [LSoC] in 1759, and the Royal Treasury in 1761) were part of a ‘contemporary reform movement that sought to modernize Portugal in accordance with Enlightenment principles’ (Disney, 2009, p. 282. See also Rodrigues et al., 2007). But these reforms drew the ire of the Catholic Church and the traditional elite. The latter regarded Pombal as ‘an arrogant and self-promoting upstart’ (Disney, 2009, p.293). Pombal and his reforms fell from favour and were criticized stridently for several decades after his dismissal following the death of D. José I in 1777, and the ascension of Queen Maria I to the Portuguese Crown (Subtil, 2007, p. 2). The Portuguese call this phenomenon *viradeira*, meaning ‘a comprehensive about-turn in policies’ (Disney, 2009, p. 312).

The LSoC operated from 1759 until 1844. Before 1777, it was a very important institution of State in developing accounting and commercial skills in Portugal (Rodrigues et al., 2003, 2004): ‘. . . it followed modern accounting procedures, such as double-entry book-keeping, daily balances and regular financial statements’ (Disney, 2009, p. 292). However, the *viradeira* led to marked declines in student enrolments (Santana 1989, p. 28). Nonetheless, the various institutions Pombal established in Portugal between 1750 and 1777, and the reforms of commercial practice he instituted, were very effective and successful.

In Rio de Janeiro in 1808, Prince João dreamed of those institutions and reforms. They had been endorsed by his grandfather, D. José I. They were ‘re-imagined’ and re-instituted by Prince João to effect consensus, and to help the Royal Court manage the Portuguese Empire from Rio de Janeiro. The Portuguese Empire needed to re-configure and re-imagine itself. It wanted to resolve its identity crisis and to preserve itself. As evidence of this ‘re-imagining’, a Charter issued on 23

¹ Pombal’s experience in representing the Portuguese Crown in London (1738–1743) and Vienna (1745–1749) was of great value to him in addressing vexing political, economic, diplomatic and educational issues (BNP, Pombal, 1742, 1777; Soares, 1983; Marques, 1984; Azevedo, 1990; Rodrigues & Craig, 2004).

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