

Duas referências sobre comércio e ou contabilidade portuguesas

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Este breve artigo visa, essencialmente, registar, quiçá para ulteriores investigações, duas referências ao comércio e ou contabilidade portuguesas que encontramos numa consulta efectuada na biblioteca “Teaching Library London School of Economics”, em 15 e 16 de Março de 2007, que, até essa data, não tínhamos verificado em qualquer texto, artigo ou estudo publicado em revistas ou livros nacionais de contabilidade.

Nos ANEXOS N.ºs 1 e 2 transcrevemos os textos analisados.

No ANEXO N.º 1 o autor refere que o livro “Sanderio Mercantil (1697)” foi escrito em espanhol, referindo a possibilidade do autor, Jacob de Metz, ser um membro da comunidade judia espanhola ou, possivelmente, portuguesa, em Amesterdão. Ou seja, é possível que Jacob de Metz tenha sido um judeu português que escreveu o livro em espanhol, o que, como testemunha Esteban Hernandez Esteve, era normal nessa época¹.

No ANEXO N.º 2 transcrevo parte de um texto da autoria de K. Nishikawa sob o título “The Early History of Double-entry Book-Keeping in Japan²”, no qual é destacado que foi um português, de nome, Vicente E. Braga, empregado como Chefe de Contabilidade, em conjunto com um inglês e outro português, que, a partir de 1871, desenvolveram a partida dobrada no Japão. Braga, participou, também, na elaboração de um sistema contabilístico de partida dobrada para o Governo do Japão e na leccionação de cursos de contabilidade. É ainda sublinhado que Braga pode ser considerado o primeiro de três ocidentais que tiveram um importante papel nos primeiros passos do desenvolvimento da contabilidade por partida dobrada no Japão.

¹ Aconteceu, como sublinha o Esteban Hernandez Esteve, com o livro “Norte Mercantil e crisol de contas”, de 1706, da autoria de Gabriel de Sousa Brito, sendo o autor identificado como um judeu português que escreveu o livro em espanhol.

² Incluído no livro “Studies in the History of Accounting”, edited on behalf of The Association of University Teachers of Accounting and the American Accounting Association, by A. C. Littleton, Ph. D. Emeritus Professor of Accounting, University of Illinois and B. S. Yamey, B. Com., Reader in Economics, London School of Economics and Political Science, University of London, 1956, Ed. Richard D. Irwin, Inc.

Comunicação sob o título “JACOBS DE METZ’S: SENDERO MERCANTIL, 1697”, de Brasil S. Yamey, Professor of Economics, London School of Economics y Political Science, apresentada no Symposium International des Historiens de la Comptabilité, de 9 a 12 de Octubre de 1970, Bruxelles, “The Economisc Historische Bibliotheek in Amsterdam possesses an early book in accounting in Spanish wich does not appear to have been recorded in the literature on the history of accounting or in Lalau y Dulcet. The title page of this book is a follows:

SENDERO MERCANTIL: que contiene 240 preguntas Fundamentals con sus repuestas, para saber distinguir entre DEVE e HADE AVER, y asolvar en algunas ocasiones las dudas, que se pudran offrescer en asentar las partidas en al Manual para de ahí ser transportado, al LIBRO GRANDE DE CAXA. Hecho por la Industria y despeza de J. D. METZ, impresso en Amsterdam en caza de Juan Ewoutsz, Ano de 1697.

Indications in the book itself suggest that de author Jacob de Metz, was a member of the Spanish, or possibility Portuguese, Jewish Community in Amsterdam. Various pre factory sections are subscribed bi j names of Jewish origin, and two dates are of the Jewish calendar.

The book is a short and small: 69 pages, each 8 ½ X 14 ½ uns.

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The teste itself consist of 240 questions and the answers to them, grouped into 18 chapters, beginning, logically, with “del Inventario en el Principio” and ending wich “Tratado del Balanço”.

Texto (parte) da autoria de K. Nishikawa sob o título “The Early History of Double-entry Book-Keeping in Japan”; indicado no livro “Studies in the History of Accounting”, edited on behalf of The Association of University Teachers of Accounting and the American Accounting Association, by A. C. Littleton, Ph. D. Emeritus Professor of Accounting, University of Illinois and B. S. Yamey, B. Com., Reader in Economics, London School of Economics and Political Science, University of London, 1956, Ed. Richard D. Irwin, Inc.

The earliest reference to merchants account-books in Japanese history occurs in A. D. 1520, when rules were prescribed for making use of pawnbrokers books (*tokuracho*) in connection with law-suits. The oldest books of accounts that have survived until today are dated 1615 and 1634 respectively. It is believed that at first merchants kept only one book, called *daifukucho*, the function of which was similar to that of the ledger of present-day single-entry book-keeping. As the scale of individual business firms grew, other books were added, such as a purchases-book (*kaicho*), a sale-book (*uricho*), a cash-book (*kingindeiricho*), etc. That indigenous system was adequate for contemporary purposes is suggested by the observation of Francois Caron, director of the factory of the Dutch East India Company in Hirado from 1639 to 1641, that “they have not the Italian Manner of Keeping Books, and yet fail not in their Calculations”.

The early contacts with double-entry book-keeping did not lead to the use of the system by Japanese businessmen. The local methods were quite suitable for firms in a largely feudal economic system in which the production and distribution of goods were organised on a small scale and business transactions were organised on a small scale and business transactions were generally small and simple. The more elaborate and systematic method of book-keeping by double entry came into its own, and then only gradually, after the modern capitalistic economy had been established and expanded. The feudal economic structure began to collapse towards the close of the Tokugawa régime: its more complete replacement by a capitalistic economic system proceeded apace after the Restoration of the Imperial regime in 1868.

After the opening up of Japan to foreign influence in 1854, modern book-keeping was imported into Japan simultaneously from several countries. Printed treatises played an important part. Not only American and British works, but also French and German, and even Russian books were introduced. In addition, several Western accounting experts and teachers, drawn from several countries, were invited to design accounting systems and train Japanese accountants and book-keepers for industrial commercial concerns established on Western models. A few of these experts also wrote treatises on accounting while in Japan.

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Another important instance of direct foreign influence occurred in 1871. The Japanese Government bought old equipment of the former British Mint in HongKong, and erected a mint in Osaka. They engaged several former employees of the British Mint, including William Kinder as the director, to man the new venture. **A Portuguese, Vicent E. Braga, was employed as chief accountant. Braga and two assistants, an Englishman and a Portuguese, kept all the books of the Mint in English; these were then translated into Japanese, thus making complete sets of books in each of two languages. Braga remained in Japan until 1878 during which time he drafted an accounting and book-keeping system for the Japanese Government, and gave courses in accounting which were attended by several pupils who latter became teachers and writers on book-keeping. His personal**

influence was so great that his style of penmanship was practised in the Mint long after he had left it.

Braga can be regarded as the first of three Westerners who filled the most crucial roles in the early development of double-entry book-keeping in Japan. The second was an Englishman, Alexander Allan Shand (1844-1930), who had been employed by the Chartered Mercantile Bank of India, London and China in Yokohama from about 1867. In 1872 the Japanese Government engaged him to compile a treatise on book-keeping to be used by the new national banks which were to be established on the pattern of the national banking system of the United States. The resulting work, entitled *Ginko-bokiseiho*, was published by the Finance Ministry in 1873; it served as the source for bank book-keeping, and the methods it describes remain in practical use to this day in Japan. In April, 1874, the Currency Department of the Finance Ministry started a lecture course in banking and commercial book-keeping, and Shand's *Ginko-bokiseiho* was the obvious textbook chosen for bank book-keeping. In this way his influence spread beyond the confines of banking. Shand continued to serve the Japanese Government as financial adviser and instructor in banking and finance until 1877*.

* Negritos de nossa autoria.