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CHOREOGRAPHY OF THE PAST: ACCOUNTING AND THE WRITING OF CHRISTINE DE PIZAN

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ABSTRACT

This research discusses *The Treasure of the City of Ladies*, a manuscript written by Christine de Pizan in France during the early fifteenth century to give guidance on account-keeping and budgeting. Christine de Pizan was born in Italy but raised in the French royal court. Her manuscript gives the keeping of accounts and budget management a religious imperative. She describes them as functions where the three Divine virtues of reason, rectitude and justice are applied. Christine de Pizan describes how demonstrating these virtues through proper keeping of accounts and budgets is a way to demonstrate love of God. Although historical accounting records show how accounting was done, this manuscript explains why it was done. In giving a rationale for single-entry bookkeeping and budgeting, the manuscript provides a source that prevents present-mindedness when attempting to undertake contemporary analyses of accounting records from this historical period.

KEYWORDS

Christine de Pizan, heteroglossia, medieval accounting, present-mindedness, single-entry bookkeeping.

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INTRODUCTION

The words 'imagination' and 'speculation' do not come to mind frequently when considerations are made regarding historical investigation. Yet the writing of history, more often than not, consists of the historian's ability to choreograph a dance of compatibility between the fragments of a known past, and a world constructed through reasoned imagination and grounded speculation of the historian [Bolin, 2009, p. 110].

In making visible accounting's past, accounting historians have placed an understandably heavy reliance on interpreting books of account [Hooper, 1995, Sargiacomo, 2006, Sangster et al., 2012, Sangster, 2015]. However, interpreting the past runs the risk of present-mindedness, which is when the past is interpreted through contemporary attitudes and experiences [Stocking, 1965, Richardson and MacDonald, 2002]. Present-mindedness is one of the heteroglossic challenges of textual interpretation [Del Valle, 2000, Sawaki, 2014]. Heteroglossia refers to the multiple meanings of a text. For instance, when dealing with historical documents, there is the meaning intended by the original author but there is also the meaning assumed by a contemporary reader. Contemporary readers may not be privy to the context, experiences and intentions that underpinned the original writing of the text. Words in the text may have changed meaning or emphasis over time. Meanings may be lost or confused. Uncovering the original meanings intended by the author is an ongoing heteroglossic challenge of textual interpretation. Since we all tend to see the world through the lens of our own time and place, a contemporary reader of an historical text may give that text a meaning which, while making perfect sense from a contemporary, or present-minded, perspective, is at odds with the original author's intent. Sometimes, present-mindedness is helpful: contemporary approaches to performing Shakespearean texts can give them immediacy and relevance. However, there are other times when it is unhelpful to interpret a text from a present-minded perspective. In this research, we consider an example where a

present-minded interpretation of the text is unhelpful and undesirable because it might inhibit, rather than enhance, our understanding of accounting's past.

Present-mindedness can lead to speculative assumptions made from the fragments that are known of the past. While these speculations may reflect the past, they may also misinterpret it and lead to construction of a past based more on fiction than fact [Nichols, 1948, Moro-Abadia, 2009]. Books of account show a fragment of the past that invite speculation. From these fragments, we attempt to infer what records were kept, how and why they were kept, who kept them and their usefulness. The danger of this speculation is that it can lead to the creation of myths about accounting, then myth can become accepted reality as ongoing research builds on the myth as if it were fact [Sangster, 2016].

In attempting to understand more about accounting practices than can be revealed from books of account, extant historical accounting research has sometimes turned to household manuals and textbooks [Walker, 1998, Quattrone, 2009, Sangster, 2014]. These provide a voice contemporaneous with the development, or use, of a particular accounting practice and can help explain that practice in its contextual framework, providing a deeper understanding of the circumstances in which a practice developed that would otherwise remain hidden from, and unavailable to, a contemporary researcher. By enhancing our understanding of accounting's past, we can mitigate present-mindedness in historical accounting research.

The purpose of this research is to examine an archival source from the early fifteenth century in order to understand more about single-entry bookkeeping than can be revealed from interpreting books of account. We examine the manuscript of *Le Trésor de la cite des dames ou Le livre des trois vertus*, which translates as *The Treasure of the city of ladies or The book of the three virtues*, written by Christine de Pizan. Hereafter, for the sake of simplicity, we refer to the manuscript as "*The Treasure*". In this manuscript, Christine de Pizan gives a rationale for account-keeping, and advice on the keeping of accounts and on budgeting, providing an authentic voice that explains why single-entry bookkeeping was used in France in the early fifteenth century, although it is not possible to ascertain from *The Treasure* which form of single-entry bookkeeping Christine de Pizan envisioned.

The Treasure was not intended as a household manual, or textbook, in the contemporary sense, although Christine de Pizan does emphasise its educative purpose [de Pizan, 1403, part 1:1]. Her

educative intention and her focus on a practical explanation of accounting place *The Treasure* within the literary genre known as a medieval courtesy book [Brown-Grant, 2003]. Courtesy books were written as educative devices to demonstrate conduct, including etiquette and proper behavior: a feature of the writing style used for courtesy books was the inclusion of detailed explanations of, and for, the practices they advocated [Berger, 2000].

In the next section, we expand on the heteroglossic issues and the problem of present-mindedness in historical accounting research. We follow this with a brief background to Christine de Pizan and the manuscript of *The Treasure*, then an exploration of *The Treasure* and what it reveals about fifteenth century account-keeping. We conclude with a comment on the contemporary relevance of *The Treasure*. In particular, we consider its implications for understanding the development of accounting.

INTERPRETING THE PAST

The term “heteroglossia” originally referred to the different ways people speak or express themselves and how others appropriate ideas that have been expressed, changing them as they make those ideas their own [Ivanov, 1999]. The term comes from the work of Russian theorist Mikhail Bakhtin and the field of literary textual analysis [Ivanov, 1999]. The concept of heteroglossia was developed as part of a movement away from a structural approach to textual analysis, which viewed texts as having one correct meaning which had to be unearthed. Instead, heteroglossia was an acknowledgement that literary texts do not have stability of meaning but cast us into semantic space where meaning does not stand still [Macintosh, 2002]. It recognises that the author is not the ultimate authority on a literary text but a player in an unfinished discourse to which each reader adds. Both author and readers bring different interpretations to a text based on individual factors such as experiences, culture and biases. Readers may appropriate a text’s original meaning but they must always change it in some way, often unintentionally, because they do not share all sources of meaning with the author and cannot avoid their own present-mindedness. Accounting reports have been viewed as heteroglossic texts that provide an ongoing conversation among multiple voices rather than a monologic process with a single meaning [Macintosh and Baker, 2002].

Heteroglossic interpretation recognises that an author's original meaning can literally be lost in translation and contemporary readers may have no context to help them ascertain that meaning. With some literary texts, this may not be problematic: without new meaning, those texts might be set aside or forgotten. However, there are times when a knowledge of original meanings becomes essential if past texts are to have ongoing relevance. This can be true of historical accounting texts. Understanding their original meaning can be important to placing them on the continuum of accounting development.

The problem of present-mindedness is that it becomes an overlay through which the past is viewed. When interpreting the past is critical to understanding how the present was reached, the negative side of present-mindedness may surface because it can be so tempting to supplement gaps in our knowledge of the past with interpretations and assumptions that seem logical, based on our contemporary knowledge. In accounting, this would assume a fluid transition of accounting development from past to present yet, if accounting in any way reflects society [Hopwood, 1987], we must assume the smooth transitional development of accounting over time is more myth than reality. The danger of applying present-minded assumptions and interpretations to the past is that our view of the past may be constructed more on fiction than fact. Barthes [1972] made the same point a different way. He referred to the way we recognise Roman soldiers by their gladiator sandals, short togas and haircuts with fringes, not because this is the way Roman soldiers dressed but because Hollywood movies depicting Roman soldiers this way have led us to imagine that this fiction was reality in ancient Rome. Extant research has recognised the desirability of avoiding present-mindedness in historical accounting research and the challenge presented to historical accounting researchers who seek to avoid present-mindedness [Previts and Bricker, 1994, Bricker and Chandar, 1998]: researchers can be unaware that they are constrained by the limits of their present-mindedness, so like children who do not know what they do not know, they are unable to formulate the questions required to learn.

One way of mitigating present-mindedness is to seek explanations of accounting's past which are contemporaneous with the artefacts examined and through which understanding of the past is sought. Relying solely on books of account can be problematic: while they provide evidence of *how* accounting was done, they often fail to reveal *why* it was done. By examining books of account, we can see the result of accounting choices but cannot know how those choices were reached and knowing how accounting was done in the past does not tell us how it was used. Accounting historians have turned to

sources such as letters [Oldroyd, 1998] diaries [Miley and Read, 2016], oral histories [Mumford, 1991], textbooks [Ferguson et al., 2006] and household manuals [Walker, 1998] to enhance their understanding of the rationale for past accounting choices, thereby addressing criticism by Kirkham and Loft [2001] that the persistent focus of accounting researchers on books of account has led them to ignore other key sources that explain accounting practices. While the use of other sources brings an additional set of interpretive problems [Heier, 1988, Fleischman et al., 1996, Oldroyd, 1998, Miley and Read, 2012], we believe the value of gaining a richer historical picture of accounting's past outweighs issues associated with such resources.

BACKGROUND

Before examining the content of *The Treasure*, we provide a background on its author and the manuscript itself. This background includes the context in which Christine de Pizan wrote *The Treasure*. An understanding of her background helps avoid present-mindedness traps when interpreting her writing.

Christine de Pizan was born in 1364 in Venice. When she was four years old, her father, was appointed as astrologer and physician to King Charles V of France, so she was raised in the French Royal court [Bell, 1976]. Educated in a range of subjects including Latin and Greek, she was allowed access to her father's library and the Royal library, which contained over 900 manuscripts [Gabriel, 1955]. Married at 15 years of age to a French nobleman who encouraged her to continue her studies, Christine de Pizan became known as one of the most learned women of her time [Brown-Grant, 2003]. An outbreak of plague left her a widow with three children. Her father also died at this time, leaving her to care for her mother and niece. Subsequently, she was sued by her husband's creditors and commenced writing to pay the debts and support her extended family [Laennec, 1993]. Initially focusing on poetry and short prose pieces, Christine de Pizan astutely dedicated her writing to influential people she had met at the Royal court. This led to commissioned biographies, letters and poems followed by a salaried position as a writer at the court of King Charles VI. Although this appointment was unusual in view of her gender [Bell, 1976], we prefer to avoid a gendered history and focus on her contribution to accounting knowledge.

The lavishly illuminated and illustrated folio copy of *The Treasure* and its companion manuscript, *Le cite des dames* were bound together with other examples of Christine de Pizan's writing. The bound volume was titled *Le livre de la reine* (*The book of the queen*) and presented to Isabel of Bavaria, the Queen Consort of Charles VI of France [de Pizan, 1414]. The original volume of *Le livre de la reine*, now split into two bound books, is in the collection of the British Library, having been purchased in 1424 by John of Lancaster, 1st Duke of Bedford, when he was regent of France on behalf of his nephew, King Henry V1. It is thought to have been acquired by the duke as part of his purchase of the library of Charles VI, following the death of the French king.

The exact date when Christine de Pizan wrote *The Treasure* is unknown. The manuscript is usually dated at 1405 in library referencing systems because that is when copies of it are known to have become available in England and France [Willard, 1966]. The original manuscript must have been written at least three years earlier because it was dedicated to Margaret of Burgundy who died in 1402 [Gibbons, 1996]. Further specificity on the date is unavailable. There is one illustration in *Le livre de la reine*, but not in *The Treasure*, of Christine de Pizan presenting her manuscript to Margaret of Burgundy. From Christine de Pizan's descriptions of the miniatures in her manuscripts [Willard, 1966] and matching to paintings of Margaret of Burgundy [Hindman, 1984], the illustrations of Christine de Pizan in the manuscripts have been identified. There are no images of Isabel of Bavaria in the collected manuscripts.

There are 28 known surviving copies of Christine de Pizan's manuscript. Fourteen copies contain some degree of illumination. The copy held by the British Museum, thought to be the original, is lavishly illuminated and illustrated. The other fourteen copies show text without illumination. Little is known about these manuscripts, including whether they were written at the same time as *The Treasure*, whether they were written in response to a demand for her manuscript, and if so, who sought copies of her work and why. It is not known whether that demand came from her reputation as a writer or she created that demand. In the 1960s, Australian rock bands would buy their own records in large quantities to create an impression that their band was popular, creating a false demand that led to increased real demand. Many of Australia's most well-known 1960s rock artists have subsequently discussed the success of this strategy. The only downside was that most of them still have all the boxes of their own early records [Clarke, 2016]. If Christine de Pizan was engaging in a similar act of self-

promotion, it would explain why multiple copies of *The Treasure* were made. However, there may be a simpler explanation: in early fifteenth century France, when books were made for the Royal library, *libraires* or book-stores were producing less lavish copies for civil servants and the emerging mercantile classes [Morrison and Hedeman, 2010]. The plainer versions of the manuscript came from copies distributed among the book trade [Morrison and Hedeman, 2010].

The Treasure was originally written on parchment. It was written in Old French, which was unusual because Latin was the language of formal writing. Summit [2003] describes writing in the vernacular rather than Latin as a distancing device. She compares Christine de Pizan's writing to Chaucer's *Canterbury Tales*, arguing that he used the vernacular to distance himself from the authorities of his day so he could use his writing to offer a social commentary. Although *The Treasure* is written in the vernacular, it is difficult to view it as intentional distancing. Christine de Pizan was already distanced by virtue of being female in a male literary world [Wilson, 1984] so we would speculate that she used the vernacular to *lessen* the distance caused by her gender or social position, ensuring a wider readership. She claimed that she wrote in French because she said she did not have an adequate grasp of Latin, even though she states in her autobiographical writing that she learned Latin [de Pizan, 1407] and *The Treasure* was her response to a debate that occurred primarily in Latin amongst literary scholars so we must assume she read Latin well enough to follow the debate [Brown-Grant, 2003]. She may have been displaying feminine modesty by downplaying her ability in Latin [Laennec, 1993] but her grasp of Latin is not central to our discussion of her manuscript so we do not pursue it apart from noting that her use of a vernacular language may have enhanced the popularity of her work, particularly with female audiences who were less likely to read Latin. It may have been an astute strategy because in France during the early 1500s, wealthy women both owned books in their own right and championed the production of books in the vernacular [Bell, 1982]. Following the lead of Christine de Pizan in preferring the vernacular, we have used a contemporary English translation her work throughout this research to facilitate reader comprehension. However, we cross-checked the translation for accuracy.

There is a preliminary issue concerning *The Treasure*. It pertains to whether Christine de Pizan wrote the manuscript herself. This is potentially an important issue as much is known about Christine de Pizan but if she is not the author, then little is known of the actual author. This brings in the problem of heteroglossia: if she is the author, there is a better chance of interpreting the writings based on

knowledge of her life. If she is not the author, then the interpretation discussed in this paper and existing research on Christine de Pizan as an author may not be as valid.

Chance [1998] states that extant research on authorship of texts has queried whether it was socially acceptable in the fifteenth century for a woman to be the author of a manuscript, and Christine de Pizan's authorship of texts on war and politics has been questioned although her authorship of *The Treasure* has not [Chance, 1998]. In her autobiographical texts, she expresses concern that her early work on politics and war was attributed to men, with her name erased [de Pizan, 1407, Chance, 1998]. There is no evidence that this happened with *The Treasure* [Chance, 1998]. We cannot ascertain whether this was because *The Treasure* was written at a time when her reputation as an author was established or whether it reflects the subject matter of her writing. If the latter, it suggests that accounting may have been viewed as a female province in the early fifteenth century. Pursuing this issue is not central to our research so we simply flag it as an area worthy of future research.

The notion of a women writing a manuscript in the early fifteenth century has been questioned in the extant research but this was based on a present-minded hang-over from the nineteenth century that female literacy levels in the fifteenth century were too low for females to be authors [Jewell, 1996]. Literacy was defined as the ability to read Latin [Krug, 2002]. Since Latin was rarely taught to women, they were rarely considered literate, irrespective of their other educational abilities, so it was considered impossible that women could be writers [Summit, 2003]. The view that fifteenth century writing was an exclusively male domain no longer has support [Hindman, 1984, Wilson, 1984]. In France, the ability to read and write were both class and gender-based during Christine de Pizan's lifetime [Ferguson, 2007]. While there is little archival evidence of female writing from the early fifteenth century, social status was measured *inter alia* by being able to afford to use secretaries or scribes so women of status rarely wrote in their own hand [Summit, 2003] and what they did write may not have been considered worthy of preservation, but this is not the same as saying that these women did not have the skills to write. In her autobiographical works, Christine de Pizan describes her level of education, her free access to the libraries of her father and the king, and the implements she used when writing [de Pizan, 1407]. Contemporaneous male authors agree that Christine de Pizan received an unusually scholarly education and that both England and France provide examples of highly educated aristocratic women whose writing known publicly for their writing [Dronke, 1984, Wilson, 1984, Ferguson, 2007]. Moreover,

she maintained a correspondence with some of the foremost French writers of her period [Baird and Kane, 1978]. Thus, it appears that Christine de Pizan had the skills to write *The Treasure*. Moreover, it is unlikely that she plagiarised, attaching her name to someone else's work because, as early as the fifteenth century, France had harsh laws concerning plagiarism although the most celebrated case occurred later, in 1504, when André de la Vigne won a law suit heard in Paris before the Parliament. He successfully sued the publisher Michel le Noir for unauthorised use of the author's texts [McClure, 1980].

Two other issues pertaining to the authorship of *The Treasure* also arise. First, there is the issue of whether she was the sole author. Second, there is the issue of whether she was *The Treasure's* patron, as opposed to its author. On the issue of sole authorship, the concept of an author has been historically variable and the notion that an author is the sole originator of the text is a recent one [Summit, 2003]. In medieval times, the definition of "the author" had a different meaning in different institutional and cultural settings but generally referred to the person who was the ideological centre of a collaborative team and who brought authority to the writing process [Summit, 2003]. This authority could be from a doctrinal source [Nelles, 1993] or the ability to link the text to tradition. Thus, authority did not come from originality but from the ability to create a link to the past or to divine forces [Copeland, 1987]. This linkage in *The Treasure* is to the divine forces of reason, rectitude and virtue. If *The Treasure* was a collaborative venture, this would not impact on the value of its content, although it would throw into doubt an extensive body of extant research that has always viewed Christine de Pizan as solely responsible for her writings [Willard, 1966, Laennec, 1993, Brown-Grant, 2003].

The issue of whether Christine de Pizan was the patron rather than the author of *The Treasure* is also problematic. *The Treasure* contains miniatures selected by Christine de Pizan [Willard, 1966, Hindman, 1984]. Most of them show her at work or in discussion with other prominent writers of her day. It was not common for writers to be involved with the selection of art-work for their manuscripts or include personal illustrations [Willard, 1966] but it was common for artists and writers to include an image of their patron within the oeuvre supported by that patron [Thomas, 1995]. However, in Paris in 1403, techniques of manuscript painting improved and there is evidence in letters pertaining to other manuscripts written by Christine de Pizan that she experimented with inclusion of these techniques in manuscripts she had written, using her own image as their subject [Morrison and Hedeman, 2010].

Hence, without evidence to the contrary, we assume that Christine de Pizan was not the patron of *The Treasure* but its author, although but she may not have been the sole author. For the sake of simplicity, we will refer to her as the author throughout this research, without referring to the possibility of multiple authors each time.

A great deal is known about Christine de Pizan from her autobiographical writings and preserved correspondence. From her correspondence we know that *The Treasure* was not prompted by a desire to write about accounting *per se*. Christine de Pizan was participating in an ongoing public debate on the role of women [Baird and Kane, 1978], which was known as *la querelle de la rose* (*the debate about the rose*). “The rose” is a metaphor for women. This debate was started by publication of a poem, *Le roman de la rose* (*The story of the rose*), by Jean de la Meun which stated that the only function of women was to seduce men [Baird and Kane, 1978, Badel, 1980, Regalado, 1981]. Between 1400 and 1402, Christine de Pizan engaged in a series of letters about Jean de la Meun’s poem with leading male intellectuals Jean Gerson, Jean de Montreuil and the brothers, Pierre and Gontier Col. These letters have been preserved and analysed by Baird and Kane [1978].

In *Le cite des dames* (*The city of ladies*), Christine de Pizan mentions that the *querelle* motivated her writing. This manuscript describes an imaginary city populated with famous women through history. She describes the skills of the women and their contribution to society [de Pizan, 1403]. She states in the second manuscript, *The Treasure*, that it is linked to *Le cite des dames*. It is *The Treasure*, that focuses on account-keeping and budgeting. Christine de Pizan has been described as a feminist writer before the term “feminism” existed but her aim was not to describe account-keeping and budgeting as exclusively women’s work [Enders, 1994]: she was concerned that women acquired account-keeping and budgeting skills because she considered this work equally suited to men and women [Hindman, 1984, Quilligan, 1991].

In keeping with literary convention of the time [Willard, 1966], Christine de Pizan describes in the manuscripts how she was awoken from a dream by three women representing the virtues of reason, rectitude and justice. She says they cajoled her to write both manuscripts [de Pizan, 1414]. It was a common literary device to attribute writing to a higher power or the influence of famous people from history [Summit, 2003]. In the next section, we explore Christine de Pizan’s writing in *The Treasure* on account-keeping and budgeting.

INSIDE THE TREASURE

Christine de Pizan commences *The Treasure* by stating that love of God is shown through adoption of the three divine virtues of reason, rectitude and justice. She continues to stress these themes throughout the text. Contemporary society is more secular and capitalistic than fifteenth century France so an interpretation of *The Treasure* from a present-minded perspective could potentially ignore, or underestimate, the religious motivation.

These virtues should underpin all account-keeping and budgeting, which we will collectively term *accounting* for the sake of simplicity. Thus, accounting is an activity where love of God is demonstrated. A religious underpinning for accounting is not unique to *The Treasure*. Cotrugli, writing about double-entry bookkeeping in 1458, devoted a large section of his *The book of trading* to religious and moral issues [Sangster, 2014] and the most well-known early treatise on double-entry bookkeeping, Pacioli's *Summa* [Pacioli, 1494], was written by a Franciscan friar. Historical studies of accounting in religious institutions have recognised a spiritual function for accounting [Llopis et al., 2002, Prieto et al., 2006, Dobie, 2008] although contemporary research in accounting has been criticised for failing to look beyond religious institutions when seeking to identify the religious underpinnings of accounting [Cordery, 2015]. Christine de Pizan does not limit her comments to specific organisations: a feature of her writing is that she states that it applies to accounting in all parts of society.

Christine de Pizan's view of the nexus between accounting and religion differs from the nexus identified in extant accounting histories, which have primarily sought to explain accounting in stewardship terms [Laughlin, 1990, McPhail et al., 2004, Jayasinghe and Soobaroyen, 2009]. She does not discuss stewardship but a stewardship construction of accounting is not at odds with her view because she considers a religious underpinning for *how* accounting is done whereas stewardship provides a religious rationale for *why* accounting is done. However, to assume that she would support a stewardship rationale for accounting would be a present-minded interpretation based on the plethora of accounting research that has identified a stewardship motive for account-keeping [Gjestal, 1981, Lemarchand, 1994]. Stewardship has often been used to explain the purpose of historical accounts, yet it has generally been based on researcher supposition rather than direct evidence by those who

produced those accounts. *The Treasure* creates doubt about this line of research because an equally valid interpretation is that it was prompted by love of God, not stewardship.

Viewing accounting as a demonstration of love of God is consistent with the Rule of St Augustine [Van Bavel, 1984], which expresses the charism, or guiding principles, of Augustinian, Dominican and Ursuline Catholic religious orders. The Rule of St Augustine admonished religious brothers and sisters to do all tasks with, and for, the love of God and to “let love, which remains forever, prevail in all things that minister to the fleeting necessities of life” [Van Bavel, 1984, Ch. 5, para. 31]. In her later years, Christine de Pizan joined a Dominican convent at Poissy, France. Whether she selected this convent because its charism matched her personal views that all actions must reflect the love of God, or whether the convent’s charism influenced *The Treasure* is unknown. At the time *The Treasure* was written, she had strong links to this convent because her daughter was there as a nun [Richards, 1994] but also, Christine de Pizan lived in a time and place where religion permeated all aspects of social and daily life [Jansen, 2001] so her construction that accounting demonstrates love of God may have expressed accepted wisdom at the time *The Treasure* was written.

The Treasure is divided into three sections. Each section has chapters on different topics related by a common theme. The theme of the first section is prudence, which is described as embodying reason and rectitude. The first section is addressed to princesses, which may have been a polite protocol since the original manuscript of *The Treasure* is dedicated to a princess. There is evidence of princesses taking an active role in household management and the keeping of financial accounts [Brown, 1905, Heal, 2008] but Christine de Pizan may have had another motivation for offering financial advice to princesses. King Charles VI had periods of insanity which made him incapable of managing royal finances. During his incapacity, his wife controlled a council of regents who managed the kingdom [Hurst, 1982]. Having grown up at the French court during this period, Christine de Pizan may have attributed a greater financial role to royal princesses than was customary.

In the first section, there is an emphasis on prudence. Prudence is viewed from a religious perspective relying both on Saint Augustine, who said that a conscience and good reputation are necessary to live well [de Pizan, 1403, part 1-16], and Holy Scripture, which warns in Proverbs 22:1 that a good name is worth more than gold [de Pizan, 1403]. In *The Treasure*, prudence is linked to conservative budgeting and careful, or thorough, account keeping. Princesses are advised to show their

love of God through their actions. These include sober and modest behaviour, good manners and paying attention to accurate accounting: Christine de Pizan reminds princesses that it is through their approach to account-keeping that the three virtues are most evident [de Pizan, 1403, part 1-16]. The true character of a princess is revealed through the way she keeps her accounts so she must pay attention to their accuracy, what she chooses to record, the prompt payment of debts and the character of those she selects to keep the accounts [de Pizan, 1403, part 1-16].

A wise princess will “carefully look after her revenues and her expenditures” [de Pizan, 1403, p. 76] and will know the amounts received and paid. She will exercise managerial control over those who prepare accounts and be present when accounting records are prepared so she can check their accuracy. When she is selecting people to manage her accounts, make payments on her behalf or manage her resources, she will investigate them carefully to ensure they are of good character and can be trusted with their tasks. If not, she will not hesitate to dismiss them from her employment [de Pizan, 1403].

Prudent financial management includes maintaining a budget. Christine de Pizan recommends the allocation of revenues to five budget objects: alms to the poor, household expenses, payments to employees, gifts for special services rendered and a princess’ personal spending on clothing and jewels. Budget targets should be set for each category. Her recognition of the importance of budgeting provides evidence of the use of budgeting that pre-dates extant budgeting histories [Fleischman and Parker, 1990, Edwards and Newell, 1991].

A princess should liaise with her husband to ensure she understands all matters pertaining to household spending so she can judge how much to allocate to each budget category. She should be prudent by showing restraint in her spending, maintaining a buffer fund for unforeseen payments [de Pizan, 1403, part 1-18]. No advice is given on how to determine the level of buffer funds.

Princesses are admonished to avoid debt or, if that is not possible, pay debts as soon as possible. Forcing creditors to seek recourse for money owed is unjust. Christine de Pizan recommends a system for debt management in which the court finance officer delivers a memorandum of debt to the princess’ chamber before it is due for payment, ensuring the princess is aware of the memorandum and that it is paid on time [de Pizan, 1403, part 1-18]. Although prompt payment is considered a virtue, there is

another reason for paying debts promptly: a princess' finance officers will not need to lie to her, pretending they have made payments that are not yet made. Thus, the princess helps her finance officers remain virtuous.

In the second section of *The Treasure*, Christine de Pizan continues to promote prudence, while introducing new themes targeted at those below royal rank who own large estates. When she was writing, France had a system of feudal land-holding [Evergates, 2011]. In this section, her focus is on managing estate finances to demonstrate love of God. She commences by recognizing that husbands who own large estates may frequently be absent travelling, at court or fighting wars, so the main burden for account-keeping and budgeting may fall on wives [de Pizan, 1403, part 2-10]. According to Christine de Pizan, reason demands that wives on large estates familiarise themselves with all aspects of the management of their estate so they are not found wanting if left in charge.

It is implied that when at home, husbands will take control of the estate accounting. However, this does not release wives from obligations. Wives who love God will choose to take responsibility for ensuring their family is living within its means so will always have detailed knowledge of an estate's accounts, budget and the running of the estate. Wealth accumulation must have a purpose. Examples are given of appropriate purposes: accumulation for charitable almsgiving, supporting vassals and employees, or simply the responsible management of property or business interests. Wealth amassed for its own sake or from unethical behaviour will never bring joy. Accurate accounting is the mechanism will show whether wealth has been amassed unfairly [de Pizan, 1403, part 1-3].

When men manage estate accounts, women have a role best described as auditor, although it is a specific audit function aimed at accountability. Christine de Pizan describes it as honourable for wives to familiarise themselves with all the accounts [de Pizan, 1403 part 2-10]. They are to view the accounts regularly, checking payments to ensure vassals are being treated fairly. Through this task, a wife helps to save the soul of her husband by keeping him honest [de Pizan, 1403 part 2-10].

Christine de Pizan observes that too many estate administrators were willing to deceive their masters. She states that "it is proper for a lady or young woman to be knowledgeable about the laws relating to fiefs, sub-fiefs, quit rents, champarts, taxes for various causes, and all those sorts of things that are within the jurisdiction of the lordship, according to the customs of the region, so that no one can

deceive her about them” [de Pizan, 1403, p. 130 part 2-10]. In this way, it is possible for a wife to have oversight of the estate manager’s accounts to check he is being honest in the management of her husband’s resources. Christine de Pizan advises women to wake early and sit at their window where they can observe estate staff commencing daily work. This too is considered part of a wife’s accounting duties, taking the ambit of accounting beyond bookkeeping and its oversight. She reasons that staff who know they are being watched are more likely to be efficient [de Pizan, 1403]. Daily interest in, and oversight of, all estate matters is presented in *The Treasure* as a religious duty that reflects wisdom and encourages honest behaviour by others [de Pizan, 1403].

In the third section of *The Treasure*, Christine de Pizan continues to work her way down the social scale that started with princesses, moved to those on estates and now addresses an eclectic group that includes merchants and their wives, nuns, widows and prostitutes. Christine de Pizan lived in an hierarchical society where crossing from one level to another was rarely possible [Cosandey, 2005] yet she purports in *The Treasure* to write for and to all levels of society. We cannot ascertain the extent to which her writing in *The Treasure* represents the views of all groups whose interests she purports to represent. Including all these groups does not mean she expected her manuscript to be read, and her advice applied, by those in each group: part of the literary protocol of the courtesy book was to attempt to make it all-inclusive, since inclusivity was in itself a form of etiquette and a purpose of a courtesy book was to give a guide to etiquette [Berger, 2000].

In the third section of *The Treasure*, work is viewed as gendered. Merchants are reminded of their responsibility to provide for their family. Wives of merchants are to ensure the fair distribution of food, money and other resources provided by husbands. They must also “be in overall charge and, always watchful ... must ask for everything to be accounted for” [de Pizan, 1403, p. 146, part 3-1]. Christine de Pizan advises this group to have economy in all things. Wives of merchants are admonished to be modest and frugal in their attire lest their husbands be assessed as able to pay additional taxes [de Pizan, 1403]. They should live frugally enough to accumulate wealth, not for its own sake but to enable charitable donations to the poor [de Pizan, 1403]. This is presented as a religious discipline that should bring joy.

Widows are to have a thorough knowledge of all financial matters because they are unprotected and must guard their own financial interests. However, they must use the courtesy in financial dealings,

rather than displaying their financial acumen. Also, widows can become targets for spurious law-suits. If this occurs, they must investigate the quality of their account-keeping to ensure their records are accurate and they are paying creditors on time [de Pizan, 1403, part 3-14].

In *The Treasure*, Christine de Pizan emphasises two key points. First, women should be actively engaged with men in account-keeping, although at times their roles will differ. Second, account-keeping is not primarily for decision-making, management control or any of the contemporary reasons with which we associate accounting. Account-keeping is a mechanism to assist in ensuring that family, social and business transactions are done in a Godly way and that reason, rectitude and justice are applied in all dealings with others. Accounting becomes virtuous labour if it accurately records events conducted with a virtuous spirit [de Pizan, 1403]. Accounts act like a spiritual diary that provides a written record of virtuous dealings with others. For Christine de Pizan, accounting was neither for decision-making nor control purposes. It was a personal record that financial decisions had been based on reason, rectitude and justice. If so, they were virtuous decisions. Although accountability is not discussed directly, *The Treasure* has an underlying theme of accountability. Those tasked with preparing accounts and budgets are accountable to others, whether it is an employer or spouse, and ultimately, accountability to God permeates Christine de Pizan's writing.

Christine de Pizan was an influential writer whose works espoused a populist view and who was sought out for her wisdom [Bell, 1976]. There is no evidence that her writing expressed an unorthodox view or was considered radical [Bell, 1976]. Her view that single-entry accounting is predicated on demonstrating love of God raises a perspective that throws into question contemporary understanding about the development of accounting. However, she was not writing as an unbiased observer. The difficulty for contemporary accounting historians is that *The Treasure* raises unanswerable questions. The danger for contemporary accounting historians is that it is all too tempting to try and fill in the answers based on contemporary understanding of an assumed past.

CONCLUSION

In this research, we have explored *The Treasure of the City of Ladies*, a manuscript written by Christine de Pizan in France during the early fifteenth century. Intended as an educative guide to the etiquette of account-keeping and budgeting, it provides a religious imperative for all accounting and accounting-related functions. Application of these virtues to all aspects of the accounting process enables account-keepers demonstrate their love of God. Thus, for Christine de Pizan, accounting is a visible demonstration of one's love of God.

Historical accounting records show how accounting was done. The value of *The Treasure* is that it explains *why* accounting was done. It also provides a benchmark against which changes in the rationale for accounting over time can be assessed. *The Treasure* creates a pathway for further research into the development of accounting at the birth of capitalism because it prompts exploration of whether the development of accounting led to rejection of the underlying religious imperative described in *The Treasure*. In contemporary terms, we might re-phrase that as the love of profit supplanting the love of God.

An undercurrent of panoptic surveillance [Foucault, 1979], disguised as accountability, runs through *The Treasure*, possibly because the educative nature of the courtesy book can, to a contemporary reader, suggest disciplinary didacticism. Panoptic surveillance of accounting has been a recurring theme of accounting research [Hoskin and Macve, 1986, Armstrong, 1994]. Christine de Pizan advises princesses to watch those who prepare accounts, wives on estates to watch the financial management of their husbands, and all keepers of accounts to watch the receipt and distribution of resources, and the financial recording of these activities. Her writing comes from detailed surveillance of society but she is not an impartial observer. Her childhood at the French court, her experience as a widow supporting an extended family and her awareness that she could support her family through her writing would have influenced her views on account-keeping and budgeting. For Christine de Pizan, all account-keeping and budgeting is ultimately under surveillance by God: it is God's approval that is sought through application of the virtues of reason, rectitude and justice. It is the Christian hope of salvation, rather than the disciplinary punishment of God, that underpins the performance of accounting.

In interpreting the past, accounting historians rely primarily on books of account, supported by secondary materials, such as letters and diaries, that enrich understanding of the primary historical records. However, the richer picture can be skewed by interpretive biases, incomplete evidence or the ever-present challenge of present-mindedness. Our inability to recognise our own present-mindedness when interpreting historical accounting records prevents us from viewing these texts as their authors intended. In this research, we have included a background to Christine de Pizan and the circumstances that led her to commence writing. We have also considered the challenging issues of medieval authorship and patronage, although available evidence does not permit categorical conclusions about Christine de Pizan's role in the writing of *The Treasure*. However, we have attempted to construct a picture based on verifiable sources that reveals who she was, her experiences, values and motivations, because the better defined the heteroglossic space in which her writing is located, the more the danger of supplementing fact with present-minded supposition is reduced.

With historical accounting records, our only frame of reference may be our understanding of contemporary accounting and yet, accounting is not a static mechanism but one with constantly changing boundaries [Miller and Napier, 1993] so the present may be an unsuitable lens for viewing the past. This creates a paradox: it is only when the past is fully understood that the relevance of past accounting practices for contemporary accounting can be fully assessed and appreciated, but unless we can move beyond our present-mindedness, aspects of the past may remain shrouded in mystery. *The Treasure* provides a fifteenth century voice about the accounting practices of that time, forestalling present-minded interpretations but it presents an interpretive challenge that is present in all historical accounting research. The challenge for accounting historians is to make visible contextual information that enables us to understand the heteroglossic space in which accounting developed. We do not suggest lessening the research emphasis on examination of historical accounting records but supplementing it with research that locates the past within its own heteroglossic space so that knowledge of the history of accounting enriches our knowledge of contemporary accounting.

Identifying accounting's past and giving it contemporary relevance offers challenges to historical researchers that include careful choreography of the heteroglossic obstacles and danger of present-mindedness. We believe this struggle is part of the responsibility of accounting researchers who turn to

accounting's past to enhance understanding of the present and inform the future because, in the words of the bard, *what's past is prologue* [Shakespeare, 1611, Act 2, Scene 1].

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