

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

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.

Keywords: Accounting, Brazil, Commerce, Empire, Imagination, Portugal, School, Technology

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 2000, and Neu and 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.

Our analysis reveals how accounting was invoked in distributive, translational and representative roles (Miller, 1990; Neu, 2000; Preston et al., 1997; Robson, 1991; Sargiacomo, 2008) to effect operation of the Empire from Rio de Janeiro. Central to the ongoing 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; Silva, 2005; and Rodrigues et al., 2011; 2012). 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 and 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 and 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

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 and Craig, 2004).

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 August 1808 by Prince João justified the establishment of a Board of Trade. Prince João referred glowingly and fondly to the ‘glorious memory’ of his ‘august grandfather’² (King José I) and to his grandfather’s wisdom in establishing a Board of Trade in Lisbon in 1756. Prince João imagined the ‘same useful advantages’ that had accrued from the Board of Trade in Lisbon would accrue also from the newly established Board of Trade in Brazil. He imagined that ‘many providences’ and much ‘public happiness’ would result (Charter 23 August 1808, p. 105). Thus, the creation of the new institutions and the associated reforms (including those implicating accounting) need to be understood as manifestations of Portuguese ‘imagination of empire’ and as ‘technologies of empire’.

Ribeiro (2002) and Moutinho (2004) have reviewed a large body of ‘romantic’ Portuguese literary over several centuries in which Portuguese identity features as an imperial idea: that is, of the empire as an imagination of the centre. Ribeiro (2002, pp.151-152) develops the idea that the ‘death of the [Portuguese] nation turned into a place where the imagination of the desired homeland burst forth.’ Citing romance literature, Ribeiro (2002) and Moutinho (2004) show how Portuguese imperial imagination in peripheries was impregnated by images of the centre. This is important in the present context because images

² This reverential characteristic of Portuguese identity can be observed in the Portuguese Hymn:

“Rise again today /The splendor of Portugal!/Among the mists of memory, /Oh Homeland, feel the voice /
Of your great grandfathers,/Who is to lead you to victory!”

of ‘the empire as an imagination of the centre’ (Ribeiro, 2002, p. 139) influenced the development of accounting education in Rio de Janeiro soon after the Royal Court’s re-location there in 1808.

The notion of centre and periphery has endured in Portugal. As Ribeiro (2002, p. 138) notes ‘a large part of [Portugal’s] history took place outside European and even metropolitan circles. This helped to formulate an image of a centre...’ She draws attention to the view that Portuguese have long held of ‘Portugal as a periphery in Europe’ and the development of a national ‘imaginary’ characterized by ‘images of centre and periphery.’ We extend such prior understandings by revealing that the Portuguese penchant for ‘(re)-imagination’ is not confined to the romance literature, but that it also inhabits such mundane settings as mercantile endeavour, taxation, and government administration. We argue that the establishment of RdJSoc in 1810 was part of such re-imagination. It was a medium for graduates to promote the dissemination of accounting practices throughout Brazil and the Portuguese Empire. We describe how these images influenced the course programs and materials (such as textbooks) that were adopted by the RJSoc to educate accountants; and how their knowledge (including in double-entry bookkeeping [DEB]) had ensuing cascading effects that permeated in government accounting and administration practices.

We explain how the RdJSoc can be conceived as a re-imagination (or replication) of an imperial institution, the LSoC (established in 1759).

We address three research questions:

1. Why was the RdJSoc created as an ‘imagination of the centre’?
2. How did the RdJSoc operate as an imagining of the LSoC?
3. How did the RdJSoc provide knowledge to facilitate the distributive, translational and representational roles of accounting and to help govern the Portuguese Empire after the centre of the Empire (Lisbon) moved to the periphery (Rio de Janeiro)?

Our analytical framing of accounting education in the context of Empire presents accounting knowledge as part of a broader endeavour to sustain a mirage of strength: that is, of the fragile Empire [in 1808] as the powerful Empire it once was (Ribeiro 2002, p. 139). Although Portugal still possessed some valuable colonies at the time of re-location, the Portuguese Empire had been in ‘steady imperial decline’ (Wilcken, 2005, p. 251), especially after Pombal’s demise. It was dependent on Great Britain for military protection (Heaton 1939, pp. 48-50).

We respond to four calls for additional research. First, is Neu’s (2000a, p. 283) call for further analysis of the role of accounting in helping to accomplish ‘specific policy objectives

at particular historical junctures.’ Second, is Rodrigues et al.’s (2011, p. 120, p. 112) call for ‘informative contributions’ regarding the historical development of accounting in Brazil and for ‘fuller and richer understandings ... of how and why accounting evolved in Brazil.’ Third, is Annisette and Neu’s (2004, p. 4) call to analyse the role of accounting in the context of empire by giving ‘prominence to the many subaltern voices [e.g. those sourcing data in Latin America] that still remain silent in the accounting literature... [and] ... privilege the experiences of the centre over the periphery.’ Our response examines ‘the positioning of accounting within the processes and practices that permit imperial powers to dominate distant territories and their inhabitants’ (Annisette and Neu 2004, p. 1). We do so by analyzing a historically unique circumstance – one in which a former centre is re-located to a periphery to exercise control of an empire (including all peripheries). Fourth (and related to the previous call), we seek to redress the ‘scant attention’ that is given in ‘the accounting literatures ... to the functioning of accounting ... within the context and processes of imperialism’ (Neu 2000b, p. 165).³

This study differs from prior studies of accounting that are framed in the context of Empire and Imperialism. Almost all of such studies concentrate on exploring accounting as it operated to enable government of a periphery ‘at a distance.’ They do not explore, as we do, how accounting and its associated technologies developed through imagination when a periphery of an Empire became its centre.

In Section 2 we advance an analytical framework that features the role of accounting in the context of Empire. We conceive that role as involving distributive, translational and representational purposes that were to be imagined when the Empire’s sovereignty and identity were at risk. In section 3, we outline the social, economic and political context of the Royal Court’s re-location from Lisbon to Rio de Janeiro. In Sections 4 and 5, we examine why the RdJSoc was created and how it operated as an imagination of the centre. In Section 6, we discuss how accounting education facilitated development of the distributive, translational and representational roles of accounting to assist in governing the Empire from

³ Most studies of ‘accounting and imperialism’, published in leading scholarly journals in accounting, address aspects of British imperialism (e.g., Davie 2000; O’Regan 2000) or the imperialism of selected accounting research paradigms, such as positive accounting (Reiter 1998). Similarly, studies of colonialism (or post-colonialism) have focused on aspects of British colonialism (e.g., Neu, 2000b; Alam et al., 2004; Wijewardena and Yapa, 1998); or Dutch colonialism (e.g., Sukoharsono and Gaffikin, 1993).

the periphery. In Section 7, we enter conclusions, highlight contributions, and offer recommendations for future research.

2. Analytical Framework

When the Portuguese Empire needed to be re-invented after the French invasion of 1807 and the Royal Court was relocated in 1808 (contextualised fully in the following section), the nation of Portugal was not linked to sovereignty effectively. Portugal (and the Metropolis of Lisbon) remained merely a dream that had to be re-imagined in the new political context of the Portuguese Empire. Such a re-imagining is consistent with the view that the Portuguese have ‘basked in the contemplation of its glorious past’ for centuries (Moutinho 2004, p. 19). The Portugal imperial ‘imaginary’ has been used as a compensatory strategy for loss, and for imagining the country not as a periphery, but as a centre (Moutinho, 2008).

Ribeiro (2002) argues that the symbolic dimension of Portuguese politics, which propagates the image of Portugal as the centre, was constructed through empire. Indeed, Ribeiro (2002) makes a strong case that the Portuguese have a long history of imagination and concern for national identity. She identifies two pervading sets of ‘imaginings’ of the Portuguese. These mediate between two worlds: first, between a centre (in Portugal) and its colonial outposts (in Africa, Asia and South America); and second, between Portugal (a periphery) and Europe (a centre).

The imaginings of Portugal’s dispersed Empire arose inevitably from Portugal having developed the first European (and maritime) empire since ancient times. This Empire dated from the Portuguese-led ‘Age of Discoveries’ in the early fifteenth century. Ribeiro (2002) claims that only a homeland capable of ‘dreaming’ on a global scale could have undertaken the ‘Discoveries.’ The vast distances between various ‘geographical imperial spaces’ and the centre promoted imaginings and ‘gazings’ over the sea.

The second set of imaginings pervading Portuguese history involves understanding Portugal’s relationship with Europe. Portugal is located on the western extremity of Europe (west of Dublin even). It has grappled with conducting life at the periphery of Europe while imagining the Centre of Europe. It has struggled with its identity as it comes to grips with its marginalization by power elites in Europe, and the subalternity foisted on it by Europe.

Ribeiro (2002) justifies the use of Sousa Santos’ symbolic construction of ‘the State as imagination of the centre.’ She adapted this concept and renamed it as ‘the Empire as an imagination of the centre.’ She argues that this symbolic construction began in the period of the Discoveries. She highlights one of the most important instances of this in the work by

Portuguese poet, Luís de Camões. His volume of poetry ‘The Lusíadas’ is considered to be the founding discourse of Portuguese identity in a [then] expanded country, where the ‘images swing between the celebration of a nation as the centre of the world and the risks that would prompt its downfall’ (p. 141). In a chapter section titled ‘Images of Portugal imagining the centre’, Ribeiro (2002) highlights two important historical events: first, the expedition of King Sebastian to Morocco in 1580, following the ideology of expansionism that viewed Africa as important for Portugal’s colonial dream. The defeat in Alcazarquivir and the King’s death in the battle in 1578 led Portugal to the periphery. The nation was portrayed as reaching its end — it became part of Spain. Under Philippe II of Spain, ‘Portugal had to imagine the desired nation, consolidated in a mirage of returning to what it once was created that centre. The second important historical event of the Empire imagining the centre was when the Portuguese crown had to transfer its capital to Rio de Janeiro in 1808. This disintegration of the Empire projected an image of Portugal as an imperial periphery.

Our theoretical framework mixes the insights of Moutinho and Ribeiro regarding the Empire as an imagination of the centre with the roles played by the technologies of accounting. We argue that the technologies of accounting were a way to implement the imagined Empire. The technologies were justified by imaginations of Empire. We build on explorations of the role of the State in developing accounting in the Portuguese Empire (1750 – 1822) that were provided by Rodrigues and Sangster (2013). They argued that governments achieve desirable objectives for an Empire by controlling accounting education and rules relating to the practice of public sector accounting and corporate accounting. The importance of such control can be gleaned from examining the centrality of the roles of accounting in the functioning of an Empire.

In a discursive review of a Select Committee Report of the British House of Commons (1834-35) of the ‘Military Establishment and Expenditure in the Colonies and Dependencies of the Crown’, Neu (1999, pp. 58-66) documented how accounting was ‘central to the military machinery of empires and British imperialism’ (p. 53). He identified some important ways in which accounting sustained government of an Empire. These included providing a short form representation of events and matters of government interest to improve decision making in the centre and enhance ‘governability’ of peripheries. They also included representing the state of affairs in the new Metropolis as a starting point for examining issues and interrogating advisers; providing a frame for making decisions (e.g. using accounting-based cost efficiency measures); and juxtaposing accounting ‘truths’ against ‘truths’ enunciated by government officials and advisers.

Through a ‘cascade effect’ (Neu and Graham, 2006, p. 51) the broad intent was that the accounting techniques taught at the RdJSoC would provide professional accountants who would ‘be enlisted into the activities of government’ (Neu and Graham, 2006, p. 52). It was intended that graduates would serve in the Royal Treasury, the Board of Trade and the Bank of Brazil, thereby enhancing the ability of the Royal Court to govern. By means of ‘pedagogy of learning’, students were enlisted to engage in ‘summarizing and recording costs’ (Neu and Graham, 2006, p. 52). This helped to represent the state of affairs in the Empire and to provide important information for public policy decision making (e.g., in the Royal Treasury in fiscal matters). Accounting techniques, records and information constituted a ‘visual enabling’ (metaphorically, at least) of ‘economic reality.’ They could be used to improve decision making in the centre and to make the Empire more easily and more efficiently ‘governable.’

In exploring the role of accounting in colonial nation building, Neu and Graham (2006, p. 51) conceive accounting as offering ‘convenient solutions to the problems of government.’ They draw attention to how accounting is enlisted to implement government policy and render governance ‘practicable’ (p. 49). They point to the capacity for legislation and accounting practices to be ‘mutually constitutive’ (that is, to support, influence or shape each other) and to be embedded in bureaucratic practices. They highlight the distributive, translational and representational roles of accounting.

Prior research has highlighted many roles for accounting in the governance of society. Important among these have been accounting’s distributive role (Preston et al., 1997), translational role (Neu, 2000; Robson, 1991), and representational role (Miller, 1990). In this paper, we argue that the distributive, translational and representational roles of accounting were important to the Portuguese state’s overall purpose of ‘rebuilding sovereignty’ (i.e., rebuilding a powerful state). Thus, we build theory by melding the idea of ‘the Empire as an imagination of the centre’ that is used in the Portuguese literary literature, with these roles of accounting. They were important in the context of ‘re-imagining’ the Empire ‘at a distance’ and then diffusing knowledge to help the Portuguese Empire in its desire to return to its former strength and glory.

Accounting’s *distributive role* involves ‘measuring and rationalising power relationships’ (Neu and Graham, 2006, p. 49). The RdJSoC helped to do this by inculcating technologies (such as DEB) that would provide wealth and performance measures for (and demarcate power relationships between) government, the mercantile community, and the general populace. Accounting’s *translational role* involves translating ‘the abstract objectives of

policy makers into concrete field-specific practices’ (p. 49). The RdJSoc fulfilled this role by educating students in commercially-related technologies they could implement to help achieve public policy aims. Accounting’s *representational role* involves ‘inscription bring[ing] home distant knowledge to centres of calculation’ (pp. 49-50). The RdJSoc represented hitherto distant accounting and commercial knowledge in a new ‘centre of calculation’— the new Metropolis, Rio de Janeiro.

The new accounting practices developed in Brazil should be viewed as types of ‘softwares’; and as material practices and ideological influences sustaining imperialism and its logic (Neu, 2000a, p. 269; 2000b, p. 166; Davie, 2000, p. 340). Accounting articulated with wider social, economic and political power-knowledge discourses to strengthen the State. This could be imagined easily. The use of accounting by Pombal (between 1750 and 1777) and later by Prince João (in Brazil) was critical in imposing change (Rodrigues and Sangster, 2013). What we observe is that accounting played an important role in ‘shap[ing], normalis[ing] and instrumentalis[ing] the conduct, thought, decisions and aspirations of others’ to achieve desirable objectives (Miller and Rose, 1990, p. 30).⁴

3. Social, economic and political context

3.1 Empire re-located

The Portuguese Empire dates from 1415 to 1999 (that is, from the capture of Ceuta, an enclave of Spain on the Moroccan coast, until the transfer of Macau’s sovereignty to China). The Portuguese Empire had a global reach. At its peak between 1494 and 1580, it included colonies in Brazil, Angola, Mozambique, Guinea-Bissau, Cape Verde and Sao Tome; and trading posts in Goa, Malacca, Macau and Nagasaki. The Portuguese Empire generated considerable wealth through trading in agricultural and mineral products from its colonial outposts: spices, sugar, coffee, gold, and diamonds. The Empire was ‘held together by notable loyalty to certain basic institutions, particularly the crown and a specifically Portuguese brand of Catholicism’ (Disney, 2009, p. 333).

In 1807, the political and economic disruptions which culminated with the initial French invasion of Portugal by the Napoleonic Army prompted the Royal Family and many courtiers,

⁴ This observation should be tempered by awareness that accounting is not necessarily a simple or easily introduced tool of government. Accounting can be very challenging to implement: for example, because of unforeseen contingencies.

members of government, and the bureaucracy, to flee to Brazil. This was not a spontaneous or precipitate decision. It followed careful deliberations and sophisticated diplomacy (Manchester, 1969). Contingency plans for such a seaborne operation had been drawn up as early as May 1803 (Disney, 2009, p. 330). Nonetheless, it was a momentous decision because ‘no European royal family had ever set foot in one of its colonies, let alone set up its court there’ (Wilcken, 2005, p. 257. See also Heaton, 1939, p. 48; and Schultz, 2001, p. 1). The voyage to Brazil was arduous and perilous. It was not undertaken lightly or with a view to a quick return to Lisbon. The ship of the Prince Regent, Prince João⁵

... carried 1600 passengers, packed like sardines, and the other ships were no better off. The water supply ran out, the provisions were inadequate, and the plague appeared. The fleas and lice were so harassing that the ladies cut their hair short in order to reduce the hunting area (Heaton, 1939, p. 52).

There were three major reasons for the re-location. First, the Portuguese elite had long been nervous about the consequences of a French invasion: they were fearful of suffering the same fate (humiliation and gruesome execution) as the French elite in Revolutionary France, 1789-93. Heaton (1939, p. 49) claims that ‘in 1796 the Lisbon court and counting houses wondered what they could do “should the Rascals [the French] visit Portugal.”’

Second, since 1580 several prominent Portuguese had advocated making Rio de Janeiro the Metropolis of the Portuguese Empire (Disney, 2009, p. 330). This was mooted in the middle of the seventeenth century by Antonio Vieira, a key adviser to King Joao IV (1640-1656). Vieira suggested the Empire’s European headquarters ‘had to be jettisoned in favour of a new administrative centre in the Brazilian tropics’ (Wilcken, 2004, p. 74). He claimed that ‘Brazil was the promised land, a spiritual location the Portuguese were meant to discover, explore, and settle, a place where prophesies would be revealed’ (Wilcken, 2005, p. 252). In 1738, D. Luís da Cunha (1662-1749), a Portuguese diplomat in Europe, suggested to King João V:

... it is about time for Your Majesty to see that immense continent of Brazil as a resourceful and well-populated country. And in Brazil you would take the title of ‘Emperor of the West’, establishing your court, taking people of both sexes who wanted to follow you – there would be many – including a great number

⁵ Due to the mental illness of Dona Maria I, her oldest surviving son, Prince João, ruled in her name, as Regent, from 1799. In 1816, he became King João VI of Portugal.

of foreigners. And in my opinion, the most suitable place for your residence would be the city of Rio de Janeiro, which would soon become more opulent than Lisbon (Wilcken, 2004, p. 78).

In 1798, a report to the Royal Court by Rodrigo de Souza Coutinho, a diplomat and government minister, argued that Portugal was not the strongest part of the Empire and that Brazil had the potential to be the centre of the Empire (Lima, 1908; Wilcken, 2004).

The third reason was the persistent and self-serving 'geopolitical ambitions' of Great Britain (Wilcken, 2005, p. 253). Britain was anxious for Portugal to open Portuguese ports (especially Rio de Janeiro) to free trade so that it could benefit from ensuing trade concessions. The British had 'been pressing for the removal of the Portuguese Court – not only to deny the French the spoils of war, but also to open Brazil up to the British' (Wilcken, 2005, p. 250). Indeed, Britain's role in evacuating Lisbon was decisive. 'The British envoy, Lord Strangford ... promised to guarantee the fleet's safety in the event of flight, so long as Britain secured preferential trading rights in Brazil' (Wilcken, 2005, p. 253).

The transfer of the Royal Court was an important, unique, 'historical juncture' (Neu, 2000a, p. 283). It needs to be viewed in the context of the longer term political dynamics of Europe. For many years, Portugal had aligned with Britain, in opposition to the French and Spanish. Portugal attempted to remain neutral in the early years of the Napoleonic Wars (commencing in 1803) but became embroiled in conflict between France and Britain. Napoleon, after major victories in 1806, imposed his 'Continental System' of blockade of European sea ports 'to strangle British trade' (Heaton, 1939, p. 49) and to strengthen French control of the Continent. As part of this strategy, 'Napoleon planned to cut Britain off from its loyal ally, Portugal, by ordering the ruling Braganza family [the Portuguese Royal Family] to accept the Continental System, or be deposed' (Pappas, 2009, n.p.). Portugal refused to abandon Britain. Napoleon issued an ultimatum ordering the closure of all Portuguese ports to British goods by 1 September 1807, and the imprisonment of all British residents in Portugal. If the ultimatum was not complied with, Napoleon threatened to seize Lisbon and depose the Braganzas (Disney, 2009). Portugal rejected the ultimatum. Napoleon invaded Portugal with his ally, Spain. He agreed with Spain to partition Portugal afterwards.

'With little hope of defeating a French invasion, Portuguese ministers ... considered the relocation of the monarchy the best option' (Pappas (2009, n.p.). This was attractive to the Braganzas in view of news they had received that Napoleon 'had published his decision to depose the Braganzas' (Heaton, 1939, p. 51); and because of the assurance of the British that, if the Royal Court re-located to Brazil, Britain would 'never recognise as King any prince who was not the legitimate heir of the House of Braganza' (Heaton, 1939, p. 50).

3.2 *The voyage*

About 10,000 people sailed from Lisbon on 29 November 1807 in a fleet of 40 ships, escorted by four warships of the British Royal Navy (Wilcken, 2004, pp. 30-31).⁶ The fleet's cargo included 'packing cases filled with archives, state papers, ministerial correspondence and books' (Wilcken, 2004, p. 97). The human cargo comprised:

A vast retinue of courtiers – royal surgeons, confessors, ladies-in-waiting, keepers of the king's wardrobe, cooks and pages ... the great and good of Lisbon society – counselors of state, military advisers, priests, judges and lawyers along with their extended families ... the group [was widened] to include petty bureaucrats, businessmen, distant relations and assorted hangers-on (Wilcken, 2004, p. 30).

Manchester (1972, p. 77) describes the human and non-human cargo as comprising:

... fourteen members of the Royal Family; the Counsellors of State; ministers; Justices of the Court of Appeals and the High Court; the upper echelons of the army and navy; the hierarchy of the church; a full quota of high society; a respectable contingent of the professional, scientific, literary, artistic and business elements; a horde of bureaucrats; and as many rank and file citizens as could secure passage. Also on board were the contents of the Royal Treasury; the store of diamonds derived from the crown monopoly; silver plate, jewels, books, cash and other portable assets; furnishings for a royal chapel; the royal library; a printing press; and a mass of government records.

There is no reliable evidence about how long the Royal Court expected to stay in Brazil. However, the personnel and materials taken with them indicate they were expecting to be in Brazil for a long time. Wilcken (2005, p. 254) lends credence to such a view by asserting that 'a brief inspection of the holds of the fleet ... is enough to conclude that Brazil was not seen as merely a temporary place of refuge.'

The ship of the Prince Regent, Prince João, arrived in Bahia (810 nautical miles north of Rio de Janeiro) in January 1808. There, on 28 January 1808, the first legislation issued by the Portuguese Court in Brazil was proclaimed. This was a Royal Letter effecting Portugal's commitment to the British to open Brazilian ports 'to friendly nations' and to permit the direct flow of exports and imports to and from the colony. It was an important piece of liberal legislation because it ended the requirement that all imports and exports pass through centralized customs control in Portugal. The Royal Letter signaled the end of Brazil's

⁶ Disney (2009, 331) puts the figure as 'perhaps 15,000 evacuees.'

‘periphery dependence’ on Lisbon as the first port of call of all vessels with imports for, and exports from, Brazil (Russell-Wood, 2002, p. 119). It also established that a 24% tax be paid on all imports and exports at Brazilian Customs offices because of the needs of ‘my Royal Treasury’ (p. 1).⁷ On 23 February 1808, the second legislative measure issued by Prince João (still temporarily in Bahia) was a decree to create a government sponsored school of ‘Economic Science’ in Rio de Janeiro (discussed later).

On 7 March 1808, Prince João sailed into Rio de Janeiro. There he began transforming the city into the new Metropolis of the Portuguese Empire. On 11 March 1808, he created numerous accounting-related technologies of government. His intent was to re-establish the royal bureaucracy and its management of the Empire. The institutions he established were ‘dreamed’ of by thinking of Lisbon and Portugal in earlier times. This occurred, for example, in the following areas:

- security: ‘considering the need to create the post of General Superintendent of Police and of the Court in Brazil, in the same way and with the same jurisdiction that there had been in Portugal, according to the Charter of its creation on 25 June 1760’ (Charter 10 May 1808, p. 26);
- honorific orders: ‘I confirm the Knight’s Order, denominated as the Order of the Sword, that was created by my grandfather, of glorious memory.’ (Decree 13 May 1808, p. 29); and
- religious matters: ‘I do not ever want to miss the ancient habit of keeping a Royal Chapel close to my Royal Palace’ (Charter, 15 June 1808, p. 55).

Prince João also created a Royal Treasury and a ‘Board of Trade, Agriculture, Factories and Navigation from this Kingdom and her Overseas Dominions’ [hereafter, Board of Trade]. These institutions were all sustained by a mirage of the Portuguese Empire as it had been in the Pombaline era, 1750-1777. The Empire needed to re-organize local public finances and supporting accounting procedures. This task was facilitated by knowledge of DEB and a ‘cascading effect’: that is, the introduction of a particular accounting technology of government is usually dependent on other existing and complementary technologies (Neu and Graham, 2006, p. 51).

⁷ Portugal issued a Letter of Law on 26 February 1810 granting British merchants a concessional rate of 15%.

Accounting technologies of government, and particularly accounting education technologies established in Rio de Janeiro, permitted the periphery to imagine itself as the centre of the Empire, and to continue to function. Prince João's decision to establish the first Brazilian school of commerce soon after arrival facilitated the development of commerce in Brazil.⁸ Prince João's decree of 23 February 1808 highlighted the importance of commercial education by emphasizing that 'without learning [commerce] we only can walk blindly or with very slow steps...'

In the late 18th and early 19th centuries, the Portuguese Crown denied repeated requests to establish a university in Brazil. This forced Brazilian students to enroll in European universities to obtain degrees. Publication of books in Brazil had been forbidden because the Metropolis feared such books might espouse 'Jacobinic [Jacobean] thoughts' (Russell-Wood, 2002, p. 109): that is, thoughts which separated philosophic and artistic thinking from religious and moral principles.

In the following sections, we elaborate on how and why the RdJSoc was established, and how it operated as 'an imagination of the centre', mimicking the LSoC. Our text includes examples of the embedding of accounting in the bureaucracy, and the 'mutually constitutive' nature of accounting and the law. We show how this connection between imagination and government technologies of accounting helps us understand the relocation of the Portuguese empire.

4. Creation of the Rio de Janeiro School of Commerce

Shortly after his arrival in Bahia, Prince João 'establish[ed] by royal order a series of bodies ... most of them replicas of Portuguese institutions with *do Brasil* [of Brazil] tacked on to their names' (Wilcken, 2004, p. 97). The court stayed in Bahia from 28 January 1808 until early March 1808, before moving to Rio de Janeiro. As indicated earlier, an imagination process was involved in immediately establishing important accounting-related technologies of government. For example, as a consequence of opening Brazilian ports to friendly nations (Royal Letter, 8 February 1808), Brazil needed an insurance company to support commercial activity. The statutes of the company duly established contained provisions that 'the basis for

⁸ For example, dissemination of knowledge of DEB improved the public collection of moneys by the Royal Treasury (Peleias et al., 2007).

the conduct of this company' should be 'the regulations of *Casa de Seguros de Lisboa* (Lisbon Insurance House)' (Art. 5).⁹

Soon after arrival in Rio de Janeiro, Prince João established a Royal Treasury and a Board of the Royal Treasury (Charter, 28 June 1808). He appeared to want to constitute the Empire in Brazil in the image of institutions that had existed previously in Lisbon. He mimicked actions of his grandfather (D. José I). His Charter referred to previous legislation issued by Pombal as 'the healthy'¹⁰ 1761 Letter of Law' (p. 74). He stated that a 'Royal Treasury and the Board of my Royal Treasury' would be indispensable 'for the precise management, storage, distribution, registration, and expedience of [the Empire], from which the maintenance of the Throne and the common good of my faithful subjects depends' (p. 74). Prince João's Charter centralized administration of the Empire in Rio de Janeiro and introduced DEB into government accounting in Brazil. It required DEB to be used in the three General Control Offices in Rio de Janeiro.¹¹ This action served a distributive purpose by helping to delineate power relationships. The 'cascading effect' (Neu and Graham, 2006) of accounting technologies of government had a representational purpose. It soon led to the establishment of the National Bank (later called *Banco do Brasil* or Bank of Brazil) by Charter on 12 October 1808. This bank was important in supporting the Royal Treasury in developing commerce: that is, it served a translational purpose.

The RdJSoc taught accounting to provide a supply of accountants to implement DEB in the accounts of central government, and thereby help control the Empire. Many people skilled in commerce (including DEB) were needed to occupy government accounting posts and positions in the mercantile community. Prince João shared the view of his grandfather and Pombal that commercial education was critical to sound governance of the Empire. Those educated in commercial matters could fulfill translational and representational roles in the Empire. In the new circumstances of the Empire, Prince João was especially concerned to

⁹ The Lisbon Insurance House was re-established by Charter, by Pombal, in 1758, after it was destroyed in the Lisbon earthquake of 1755 (Pedreira, 1996).

¹⁰ This is a direct translation of the Portuguese term used: 'saudável.'

¹¹ These offices administered the following regions: (1) Rio de Janeiro city and region; (2) East África, Portuguese Asia and the Brazilian regions: Minas Gerais, S. Paulo, Goiás, Matto Grosso and Rio Grande de São Pedro do Sul; (3) Cape Verde Islands, Azores, Madeira, West Africa and the Brazilian regions of Bahia, Pernambuco, Maranhão, Pará and Piauí (Rodrigues and Sangster, 2013).

improve the public collection of money (Rodrigues and Sangster, 2013; Peleias et al., 2007) — for example, by improving the commercial knowledge of staff in the Treasury.

The important role of accounting education is illustrated by the fact that the second legislative measure taken by Prince João in Brazil (Charter, 23 February 1808) was to create the RdJSoc and to nominate its first teacher. Prince João stated that it was

... absolutely necessary to study the Economic Sciences [...] and as I know that José da Silva Lisboa [...] is very skilled to teach that science [...] I give him permission to hold a Chair in this Public School in Rio de Janeiro that I am creating with this Charter.

Thereby, the abstract objectives of Prince João were translated through ‘government legislation to micro field practices [...] in areas such as education’ (Neu and Graham, 2006, p. 49). José da Silva Lisboa, the nominated teacher, was from Bahia. He had played an important role in preparing the Royal Letter of 8 February 1808, opening Brazilian ports. He was a graduate in ‘Greek, Hebrew, canon law and philosophy’ (Schultz, 2001, p. 200) from the University of Coimbra, Portugal. In 1807, he published two books in Portugal, one on commercial law, and the other on economic liberalism. He was a strong supporter of the ideas of political economy and free market economics of Scottish moral philosopher, Adam Smith.

However, José da Silva Lisboa did not accept appointment to the RdJSoc. He complained that the salary (of four hundred thousand *réis*) was low (‘the same as for a grammar teacher’). He stated that he was ‘... not excited by the prospect of giving regular lessons, especially on the most mundane of doctrines of Public Administration’ (ANRJ, Visconde de Cairu, Box 1, package 1, document 1). His curriculum vitae (Blake, 1898) reveals that he lacked the necessary knowledge, skills and experience to teach accounting and DEB. Silva Lisboa’s refusal to accept appointment as the foundation teacher delayed the school’s commencement. Ultimately, the RdJSoc opened in 1810.¹² In May 1809, Silva Lisboa was appointed to the first governing board of the Board of Trade (established by Charter, 23 August 1808) (BR AN, RIO, JCAFN, 7X, COD 520, Vol. 1). This appointment suited him perfectly in view of his writings about, and knowledge of, commercial law and liberal trade practices (Faria Júnior, 2008).

¹² Similar Brazilian schools were established in Bahia, Maranhão and Pernambuco, in 1814, 1815, and 1821 respectively (Araujo and Rodrigues, 2013).

We now elaborate further on how the RdJSoC operated. We describe how the school was re-imagined in a new metropolis in an Empire that needed to be re-invented.

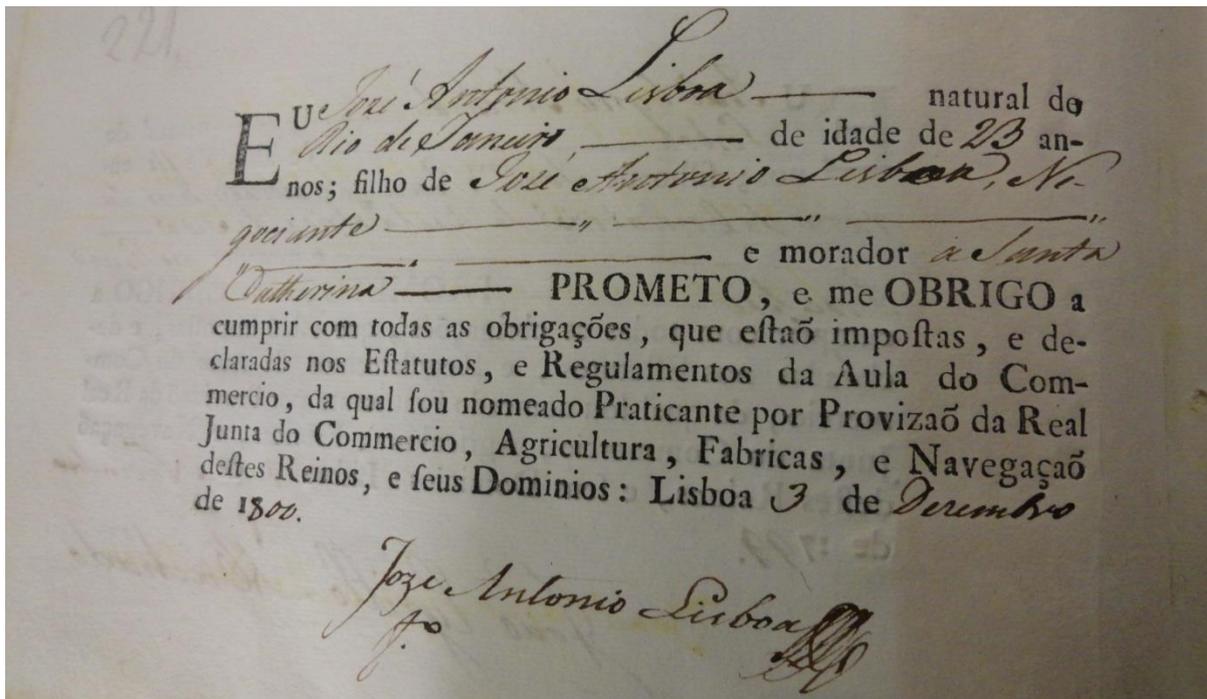
5. Operation of the Rio de Janeiro School of Commerce

5.1 The first teacher

The first teacher to take up appointment at the RdJSoC was a citizen of Rio de Janeiro, José Antonio Lisboa [hereafter Lisboa] (1777 – 1850). He is unrelated to José da Silva Lisboa (mentioned earlier). Lisboa was the son of a Portuguese ship's captain who migrated to Brazil soon after the Lisbon earthquake in 1755. His father made a fortune as a merchant in Brazil. Lisboa attended primary school in Rio de Janeiro. On 20 March 1797, Lisboa (successfully) requested permission from the viceroy of Brazil 'to go to Lisbon, to complete his studies' (AHU_CU_017, box 160, D 12058). In Portugal, he studied mathematics at the College of Nobles (Macedo, 1876; Silva, 1884; Blake, 1898; *Grande Enciclopédia Portuguesa e Brasileira*, 1935-1960; *Grande Enciclopédia Delta Larousse*, 1978).

However, hitherto, no evidence has reported that he studied also at the LSoC. Our searches at the AIHGB (Box 178 – Folder 62) discovered his curriculum vitae. This led us to the Passos Manuel High School Archive in Lisbon (codex ESPM-ECSEC/02/09) where records revealed that Lisboa had been a student at the LSoC. Figure 1 shows his signature in the enrolment book of the eleventh cohort of the LSoC, on 3 December 1800, promising to comply with the school's statutes and regulations. This enrolment document provides important new evidence relating to Lisboa. Additionally, with this curriculum, it is understandable that Prince João desired to enlist him, since he was part of the 'imagined community.' He was ideally-suited to help translate the abstract objectives of Prince João's government (to improve commerce) by developing concrete field-specific practices (e.g., DEB). Such practices were intended to represent reality in a form amenable to his Imperial political objective of establishing Rio de Janeiro as the new centre of calculations for the Empire.

Figure 1. José Antonio Lisboa's enrolment in the Lisbon School of Commerce



Lisboa also attended private French and English classes in Lisbon. After completing his studies at the LSoC in 1802, he went to Paris. There he ‘attended several literature courses’ for a year before traveling to London. In 1809 he returned to Brazil ‘via England and Portugal’ (AIHGB, Box 178, Folder 62). This was prompted by his threatened arrest by the Inquisition,¹³ accused of possessing forbidden irreligious books (Macedo, 1876; Silva, 1884).

On 26 August 1809, Prince João consulted with the Board of Trade before appointing Lisboa as teacher of the RdJSoC. Lisboa’s knowledge of accounting, acquired as a former Brazilian student of the LSoC, would have made him appealing. He was well-placed to imagine the LSoC, and to reproduce it in the periphery, as a Brazilian school of commerce. His familiarity with the ideas of Adam Smith (Tapajós et al., 1998) would have made him an ideal representational apparatchik — one likely to be viewed favourably by a State regime that supported an ideology of economic liberalism. A Royal Resolution of 23 January 1810

¹³ The Inquisition was a network of quasi-judicial religious boards, established within the Roman Catholic Church, to combat heresy. The Portuguese Inquisition was established formally in Portugal in 1536 at the request of the King of Portugal, João III. It was one of three manifestations of the wider Christian Inquisition (along with the Spanish Inquisition and Roman Inquisition).

confirmed Lisboa's appointment, on an annual salary of five hundred thousand *réis*,¹⁴ paid by the Board of Trade (ANRJ, JCAFN, Fund 7X, box 452, package 02).

Lisboa taught at the RdJSoC until 1821. During this time he also worked in commercial practice – a precedent set by the first teachers of the LSoC, João Sousa and Jacqueri de Sales (Rodrigues and Craig, 2009). Lisboa established two insurance companies and wrote their statutes: the *Companhia de Seguros Providente do Capital* in 1814 (where he worked for four years); and *Companhia Tranquilidade* in 1818 (for eight years) (AIHGB, Box 178, Folder 62). He received the prestigious Knight of Christ's Order in 1814 for his service as a teacher at the RdJSoC.¹⁵

When Lisboa retired from teaching at the RdJSoC, Prince João referred to his 'good service' and granted him a 'special grace [pension]' which he said 'should not be repeated' (ANRJ, JCAFN, Fund 7X, 205; Decree, 16 May 1821; Chaves, 2009). Lisboa continued working elsewhere in Brazil, including as a member of the Board of Trade, Inspector of the School of Commerce, and Minister of Finance (for a month) in 1830. He was a founding member of the Brazilian Historical and Geographical Institute; a member of the committee which prepared the Commercial Code (he wrote the chapter on bills of exchange). He also wrote several monographs (such as 'Reflections on the Bank of Brazil'; 'Notes on how to improve the circulation of money in the Empire of Brazil'; 'Draft of the law on the monetary system'; and 'Statistics of Brazil.')¹⁶

5.2 Courses and textbooks

The RdJSoC operated in the periphery as an imagination of the centre, using the same statutes that Pombal established for LSoC. Students wanting to attend the RdJSoC had to apply to the Board of Trade, expressing interest in enrolling. They had to be more than 14

¹⁴ This was a mid-range salary, similar to that earned by accountants in public posts, such as in the navy. The salary of ministers and secretaries of state was 4,800,000 *réis* (Decree-law, 25 March 1808). The treasurer of Royal Treasury earned 2,800,000 *réis* (Charter, 13 May 1808).

¹⁵ This is a quasi-nobility award to people who render exceptional service to Portugal and its colonies. The first two teachers of the LSoC, Sales and Sousa, also were recipients (Rodrigues and Craig, 2009). In 1830, Lisboa became Commander of Christ's Order in recognition of his services to Brazil.

¹⁶ Sources for this paragraph, unless otherwise noted, are Macedo (1876); Silva (1884); Blake (1898); Larousse Encyclopedia (1978); and the Portuguese-Brazilian Encyclopedia (1963-1995).

years old and to have passed an entrance exam in reading, writing and counting. The full program of study for each cohort of students was nominally three years. Lisboa noted that ‘the School of Commerce was created by the government in 1810 and that it commanded observance of the Statutes of the Lisbon School of Commerce’ (ANRJ, JCAFN, Fund 7X, box 456, package 01). Because the RdJSoC followed the statutes of the LSoC, its entrance requirements were very similar – as too was the curriculum of arithmetic, algebra, weights and measures, bookkeeping and commerce. Nonetheless, when Lisboa retired he presented a proposal to the Board of Trade to revise the curriculum. On 2 July 1821, six weeks after his retirement, Lisboa’s recommendation to add the subjects Plane Geometry, Geography and Political Economy, ‘as much as these topics could be understood by students’, was approved by the Board of Trade (ANRJ, JCAFN, box 452, package 01).

Lisboa’s course plan is summarized in Table 1. The third year was devoted to bookkeeping rules, accounting practices, and political economy. The major published textbooks were Bezout’s *Treatise of Bezout* (for mathematical subjects) and ‘Modern Bookkeeper’ (*Guarda-Livros Moderno*) by de Mendonça (prescribed in second and third years). Postillas (books of dictated notes) complemented textbooks and substituted for rare or expensive printed books on commerce.

Table 1. Program of the Rio de Janeiro School of Commerce

| Year | Courses | Textbook/Author |
|------|--|---|
| 1 | Arithmetic Algebra Mathematics (‘Rule of Three’) | Bezout Bezout Postilla |
| 2 | Geometry Geography Commerce which includes: <i>Origins:</i> Agriculture, Mining, Mechanical Arts, Liberal Arts, Fishing and Hunting, Colonies <i>Tools:</i> Navigation, Currencies, Exchange and Insurance <i>Rules:</i> General laws, uses, and maxims | Bezout Atlas de Mendonça, Vol I |
| 3 | Bookkeeping: - rules - practices Political Economy | de Mendonça, Vol II Postilla Silva Lisboa |

Source: ANRJ, JCAFN, Fund 7X, box 452, package 01; box 456, package 01

The first volume of de Mendonça’s ‘Modern Bookkeeper’, published in 1816, reproduced the manuscript of the second teacher of the LSoC, Sousa, titled ‘*Noticia Geral do*

Commercio’ (General Information about Commerce) (Rodrigues and Craig, 2009; Rodrigues et al., 2004). De Mendonça’s book addressed the definition, origin, progress, and utility of Commerce; and the usefulness of studying Geography, Agriculture, Mechanical Arts, Fishing, Shipping, Insurance, Foreign Exchange, Bills of Exchange, Maritime Trade, Shipping, Obligations of Captains and Owners of Ships, Banks and Goodwill. The second volume described DEB and several accounting books that were regarded as being ‘indispensable’ to a merchant: waste-book, journal, ledger, general accounts book, and auxiliary accounts book. Chapters dealt with the balance sheet, examples of DEB entries, the qualities of a good bookkeeper, and a bookkeeper’s obligations. A glossary of bookkeeping abbreviations was provided also.

In the third year, in Political Economy, the prescribed textbook was ‘Principles of Political Economy’, by José da Silva Lisboa. Prince João’s embrace of economic liberalism is evidenced in his Charter of 23 August 1808. This established a Board of Trade in Brazil, eliminating restrictions on free trade. The liberalization of commerce extended to relaxing restrictions on street trading by hawkers and women, irritating many Brazilians (Chaves, 2006).

Lisboa served a State that needed to imagine the Empire in order to find its lost sovereignty and to resolve its identity. DEB was taken for granted as the best method of accounting; as the only method to be used; and as something that accorded with the practice of the first teachers of the LSoC (Rodrigues et al., forthcoming). Thus, the teaching of DEB in Brazil emerged from imagining accounting in the way it had been taught in the former centre of the Empire [Lisbon]. The re-imagining in Brazil was consolidated in an image that conceived of returning to what Portugal once was (Ribeiro, 2002). In doing so, the centre in Rio de Janeiro was created.

Lisboa dictated notes to students in classes conducted between 1810 and 1816 (when de Mendonça’s textbook was published). On 2 July 1821, Lisboa reported to the Board of Trade on his service as a teacher. He informed the Board of the manuscripts he dictated in classes (*postillas*). He described how they complemented textbooks, and he recounted how they helped him to revise subject matter. He argued that after learning the general rules of DEB, students should practice frequently experienced transactions (using current prices of goods) found in a ‘house of commerce’ in Rio de Janeiro. Thus, the ‘theory’ and practice of accounting were, in a sense, mutually constituted. At the end of each topic, Lisboa recommended students memorize a summary, together with questions and answers – a practice used previously in Lisbon by Sousa (Rodrigues et al., 2004). Memorisation (or what

was known as the training of the mind) was regarded to be an important way of learning and of developing students' capacity to communicate, both in writing and orally.

5.3 Funding, students and school discipline

As with the LSoC, the RdJSoC was funded by a Board of Trade (Charter: 23 August 1808). Prince João gave permission for the Board to collect several taxes on commercial transactions to support the expenses of the Schools of Commerce 'where my subjects can learn this useful [mercantile] profession' (Charter 15 July 1809, p. 93). He referred to 'Schools of Commerce' (plural) because he intended to create at least four such schools: in Rio de Janeiro, Bahia, Pernambuco and Maranhão. This was confirmed by a 'Notice of Vacancy' which advertised positions for teachers at schools of commerce in each of these cities (ANRJ, JCAFN, Box 452, Package 01; Charter, 15 July 1809). Unsurprisingly, these schools were very similar in structure and operation to the LSoC, since they adopted the LSoC's statutes and regulations (ANRJ, Fund R7, Visconde do Cairú, Box 1, Package 1, Folder 1, doc. 32). The school discipline regulations were known as *Deteminações Particulares para o Governo Económico da Aula do Comércio* (Specific Determinations for the Economic Government of the School of Commerce).

Discipline rules at the RdJSoC (BNRJ, 04, 02, 018) were also adapted from those at the LSoC. They disciplined the mind and helped to create a new mentality among people in Rio de Janeiro. Students absent from the school for more than six consecutive days, without justification, were punished severely or expelled. If they missed classes for more than 50 days in a year, they were excluded from sitting for annual examinations. In Brazil, it was emphasized that students should treat each other with the level of civility that should exist between men and colleagues.

Lisboa's report to the Board of Trade in 1821 presented a list of enrolled and graduated students. The number of students enrolled in the RdJSoC increased from 37 in the first cohort (commencing in 1811) to 65 in the fourth cohort (commencing in 1820). Eleven students graduated from the first cohort and 26 from the fourth cohort. See Table 2. All students were males.

Table 2
Student enrolments and graduates of the Rio de Janeiro School of Commerce

| Cohort | Years | Enrolled 1st year | Passed first year | Enrolled 2nd year | Graduated students | Teacher |
|--------|-----------------|-------------------|-------------------|-------------------|--------------------|----------------------------|
| 1 | 1st year - 1811 | 37 | 22 | 23* | 11 | Lisboa |
| | 2nd year - 1812 | | | | | Lisboa |
| | 3rd year - 1813 | | | | | Lisboa |
| 2 | 1st year - 1814 | 31 | 16 | 14 | 7 | Lisboa |
| | 2nd year - 1815 | | | | | Lisboa |
| | 3rd year - 1816 | | | | | |
| 3 | 1st year - 1817 | 66 | 38 | 37 | 28 | Lisboa |
| | 2nd year - 1818 | | | | | Lisboa |
| | 3rd year - 1819 | | | | | |
| 4 | 1st year - 1820 | 65 | 55 | 52 | 26 | Lisboa |
| | 2nd year - 1821 | | | | | Lisboa |
| | 3rd year - 1822 | | | | | Ferreira and da Silva (**) |
| | Total | 199 | 131 | 126 | 72 | |

(*) One student was enrolled on condition that he sit for the exam at the end of the second year.

(**) When Lisboa retired on 16 May 1821, he was replaced by João Theodoro Ferreira. In August 1822, Ferreira was replaced by Joaquim José Gomes da Silva, a graduate of the third cohort of the RdJSoc.

Source: ANRJ, JCAFN, Fund 7X, Box 457, package 01 and 02, COD 168, Enrolment Book, Vol. 1.

Prince João established the RdJSoc in the image of the LSoC (e.g., in terms of funding, statutes and regulations). He wanted to emulate the glorious past of his ‘august grandfather.’ The way classes were conducted in the Brazilian schools, and their curriculum, was almost identical to that of the LSoC.

6. Rio de Janeiro School of Commerce and the development of accounting: governing the Empire as an imagination of the centre

Accounting in Brazil developed through institutional changes that helped those in the periphery to imagine the centre. The aim was to re-create accounting, in a periphery of the Empire (Brazil), as it had been taught and practised when Portugal was the centre of the Empire at the time of Prince João’s grandfather. Portugal’s imperial self-image as a centre of Empire was transported to the new Centre (in the periphery), as a compensatory strategy to help build sovereignty and identity.

When the Royal Court arrived in Brazil, commerce and large organizations were underdeveloped. Only 37 Brazilian students (of a total of 2140 of all nationalities) attended the LSoC between 1767 and 1808. Eighteen were from Rio de Janeiro, eight from Bahia,

seven from Maranhão and four from Pernambuco (Santana, 1985, p. 28, p. 30; Cardoso, 1984; Rodrigues et al., 2004, p. 59). These were the first Brazilian cities to establish schools of commerce.

Although the mercantile class in Brazil was growing rapidly, with a ‘virtual lock on political power, the economy, and social prestige’ (Russell-Wood, 2002, p. 136), few merchants had good knowledge of DEB. The establishment of the Royal Treasury and the opening of ports to friendly nations led to a strong demand for trained accountants in Brazil. The development of a local cadre of people with strong knowledge of commerce and DEB became an urgent priority.

A reading of 16 applications by prospective students in the first cohort of the RdJSoc reveals how students were involved in measuring and rationalising power relationships. At least seven of the 37 students enrolled in the first cohort of the RdJSoc in 1810 were full time employees of the Royal Treasury, mainly working as third and second clerks and manuscript copiers. Three students were third and second clerks in the Navy (ANRJ, JACFN, Fundo 7X, Caixa 457, Packets 1 and 2; COD 168, Vol. 1). Three were employed as second clerks by the Bank of Brazil. One was a merchant. Some previous students later became teachers in Brazilian government schools of commerce (for example, Joaquim Silva was a clerk at the Bank of Brazil and later a teacher at the RdJSoc).¹⁷ Thus, students were inculcated with a new mentality of accounting that helped to develop the infrastructure of government.

Local agents were enlisted into the activities of government and were trained ‘to adopt and adapt [accounting] technologies [so as to complete] the translation of policy into practice’ (Neu and Graham, 2006, p. 52). Available evidence points to the important role graduate students of the RdJSoc played for the State in administering the Empire. Lisboa, for example, claimed that employment of graduates of the RdJSoc was ‘for great utility of the state and the public good’ (ANRJ, JACFN, Fund 7X, Box 452, package 01). Thus, accounting was a disciplinary knowledge, constituting an important software of imperialism. It complemented the ‘hardwares’ (such as military technologies) of the Empire (Neu, 1999; 2000) in the new

¹⁷ Evidence was gathered also from ANRJ, JACFN:7X, Box 452 – Package 01; ANRJ, JACFN:7X, box 457 – Package 1; BR NA, JACFN: 7Xbox 387 – package 3; http://www.receita.fazenda.gov.br/Memoria/administracao/reparticoes/1822a1970/tesou_fazenda.asp; Diário Fluminense, nº 94, vol 6 em 21/10/1825; Almanak Imperial do Commercio e das Corporações Civis e Militares, 1829, p. 154.

centre of calculation of the Empire (Rio de Janeiro). Neu and Graham (2006, p. 50) have argued similarly:

... political relations were enacted and extended through administrative accounting procedures [such as the DEB inscriptions about all the Empire provided by the Royal Treasury], not just radiating outwards to “cover” an existing political territory but in fact to acquire new geographical territory and convert it into a governable space by eliminating the effective distances involved.

At each of the three General Control Offices (*Contadorias Gerais*) in Rio de Janeiro, there was a first clerk, three second clerks, three third clerks, three copyists, and three practitioners. Their collective role was to ensure the prompt expedition of business and appropriate bookkeeping of accounts of the Royal Treasury, under the supervision of the General Account (Charter, 1808, Title 1, VII). In each *Contadorias Gerais*, there was a Diary, Ledger, Memorial and an auxiliary Ledger for each revenue and contract account. The intent of this accounting was to help ‘see without delay, as soon as we need, the balance of each account of each debtor or the rents tax collectors of my Crown and public funds’ (Charter, 1808, Title 2, II). Thus, accounting’s calculative practices and rationales, taught at the RdJSoC, were necessary in the Royal Treasury to produce inscriptions of the reconfigured Empire; to manage effective collection of state revenues; and to connect the Empire.

The numerical inscriptions produced about the Empire were provided by enlisted agents (students) at the Royal Treasury. They had distributive properties too because they mediated and rationalized power relations between the new centre of the Empire and the periphery. They also helped to translate the abstract objectives of Prince João into concrete practices, especially in taxation. The inscriptions provided by the students who worked at the Royal Treasury had important representational properties: they brought distant knowledge to the centre of calculation in the Royal Treasury in Rio de Janeiro.

The imagining of accounting systems was linked to conceptions of government that imagined the powerful Empire as it once was. In such an environment, ‘numerical documentation of the activities of the nation, whether for taxation purposes or to gain a better understanding of the condition of particular industries, is viewed as both supporting accounting and in turn assisted by it’ (Miller, 1990, p. 317). This was reflected in conceptions of a State that had lost sovereignty and identity, and had to re-locate to a periphery. All technologies of government (including the RdJSoC as an imagination of the LSoC) should be understood in concert with these rationales.

The RdJSoC was instrumental in facilitating a supply of skilled graduates such as clerks to key posts in the Royal Treasury, other parts of the bureaucracy, private banks and armed forces. By virtue of their accounting education, they helped to exercise control over the affairs of the Empire by drawing upon the ‘devices, tools, techniques, materials and apparatuses [they had been taught about] ... to imagine and act upon the conduct of persons individually and collectively, and in locales that were often very distant’ (Miller and Rose, 2008, p. 16).¹⁸ The accounting control systems and the education system instituted in Rio de Janeiro allowed knowledge of distant sites (such as other colonies and Portugal¹⁹ itself) to be mobilized and brought home to the new centre of calculation (Miller and Rose, 1990, p. 9).

The empirical evidence we report reveals that the RdJSoC supplied bookkeepers needed by the Royal Treasury, in similar fashion to the way the LSoC supplied bookkeepers in Lisbon during Pombal’s time. Indeed, on 6 May 1818 (Decision 9), D. João VI mandated that the Royal Treasury only employ clerks and practitioners who

... have the important knowledge of calculation and of the method of recording transactions, which are used in the collection of taxes in the Royal Treasury ... that these jobs can only be filled by the students of the School of Commerce who have demonstrated that they were approved in the exams and have received the relevant approval letter.

Thus, the fiscal bureaucracy and the commercial education establishments in Brazil were mutually constitutive. Graduates of the RdJSoC were agents who diffused knowledge of accounting. They possessed knowledge of important ‘software’ (Neu, 2006, p. 165) that was critical to imperial rule. As a consequence, government employment of accountants was limited to graduates of the RdJSoC. Graduates were enlisted, formally or informally, directly or indirectly, to sustain the activities of government.

7. Conclusions

We fill a void by examining the role of accounting education in facilitating governance of an Empire from a new centre by using a novel framework of ‘imaginings’ based on Ribeiro

¹⁸ For example, the ‘Notices of Vacancies’ for the Brazilian Schools of Commerce in Portugal were advertised in Portugal (ANRJ, JCAFN, Fund 7X, box 452, package 01).

(2002) and Moutinho (2004; 2008). We show how the RdJSoc provided an ‘accounting mentality’ that helped government structures in re-imagining the Portuguese Empire.

The lens of Empire, and the Portuguese imperial idea of ‘the empire as an imagination of the centre’ (Ribeiro, 2002, p. 139) are used to develop theory by enhancing understanding of how the distributive, translational and representational roles of accounting technologies of government were imagined to build a strong hegemonic image of sovereignty. We offer fresh insights to, and develop theory about, the role of accounting technologies in governing an empire. We reveal the mechanisms that promoted the development of accounting and accounting education. We present the unique case of how accounting developed in a (former) colonial periphery as an ‘imagination of the centre.’ Between 1808 and 1821, when the Royal Court was located in Rio de Janeiro, the Portuguese Empire was connected and managed using accounting technologies of government. These imagined and replicated the accounting used during the former halcyon days of the Portuguese Empire (the Pombaline period, 1750-1770).

The RdJSoc was instrumental in developing (partly through a cascading effect) the distributive, translational, and representational roles of accounting. In terms of the *distributive role* of accounting, the RdJSoc provided knowledge about measures that supported the quantitative orientation of accounting. It facilitated the use of inscriptions, including accounting writing, numbers, lists and reports (Robson, 1992). These helped to rationalize power in the new centre of calculation.

The RdJSoc also developed the *translational role* of accounting through a cascading effect. José Antonio Lisboa, the first teacher, adopted a ‘pedagogy of learning’ (Neu and Graham, 2006, p. 52) to enlist and train students in accounting technologies, principally DEB. This helped the Portuguese to translate imperial policy into practice. Graduates of the RdJSoc (and three similar government schools established within 11 years in provincial centres) helped to implement policy contained in Royal proclamations and government legislation, facilitating their translation into field practices.

Knowledge and diffusion of DEB was important in translating government policy proclaimed in the new centre, and in developing field-specific practices and techniques to govern the Empire at a distance (Gomes et al., 2014). Thereby, the RdJSoc helped to mobilise individuals to pursue goals of the Empire. The RdJSoc taught accounting rules that mandated particular forms of accounting practice in the periphery. These helped to improve the collection of public monies, monitor and control trade, promote greater administrative control of expenditures, and increase State wealth.

The *representational role* of accounting permitted an expansion of trade and commerce, improved decision making in the centre, and enhanced governability of peripheries. This is not surprising because all government depends on a particular mode of representation to grasp the nature of the reality represented (Neu and Graham, 2006). Most of the students who enrolled in the initial cohort of the RdJSoc were clerks working in the Treasury, Navy, Bank of Brazil, and mercantile firms. These students were enlisted to represent the Empire. They propagated the endorsed accounting technologies of government (such as the use of DEB in the Royal Treasury). They were encouraged to do so by re-imagining the desired nation – one that was consolidated in an image of returning to what Portugal once was. Thereby, this facilitated the creation of a new centre. DEB and other accounting technologies that were taught at the RdJSoc helped to centralize calculations in Rio de Janeiro by mobilising knowledge of distant sites and bringing that knowledge to new centres of calculation (Miller and Rose, 1990, p. 9). The RdJSoc itself was re-imagined as a part of Portuguese identity. It helped to re-imagine other accounting technologies of government too (such as in the Royal Treasury).

We extend the view of Neu and Graham (2006) by presenting the distributive, translational and representational roles of accounting in the context of a re-imagining – one that involved a nation returning to the nation that it once was. We also reveal two important but hitherto unreported items of archival evidence. These show that José Antonio Lisboa was a former student of the LSoC; and that the occupations of students enrolling in the RdJSoc in 1810 point strongly to their likely implication in diffusing DEB in Rio de Janeiro. DEB was a crucial technology in calculating inscriptions at the Royal Treasury, and in other government bodies, to ‘facilitate governance through the effacement of geographic, conceptual and cultural distances’ (Neu and Graham, 2006, p. 51).

There is considerable scope for future research to explore the operations and significance of the other Brazilian schools of commerce (established in Bahia, Maranhão and Pernambuco before 1825). Adoption of the same (or similar) theoretical framework (as here) would be instructive in analyzing the operations of the Royal Treasury of Brazil too: for example, in terms of the inscriptions relied on, and how they were used to connect with, and manage, the periphery. Further research could also explore the ‘re-imagining’ other Empires using applied examples of the distributive, translational and representational roles of accounting.

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