

# Portraits of early portuguese accountants: Júlio Dinis and Eça de Queirós



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*This short article provides a summary of Leão, Gomes and Carnegie (2019) on early accounting stereotypes in Portugal, which is published in 'Accounting, Auditing & Accountability Journal' (Vol. 32, No. 2). The objective of the study was to examine the stereotypes of the early accounting practitioners, based on Portuguese realist literature from the second half of the 19th century. The study explored the accountants' portrait in popular culture by focusing on the Portuguese context during this period. In all, eight dimensions of the accounting stereotype were identified: a modest man; honest; warm; sentimental; on-the-job trained practitioner; uncreative, conservative and unenergetic; financial manager; and servant of the capitalist.*

## Introduction

This work is intended to provide a summary of an article by Leão, Gomes and Carnegie (2019), entitled *The portrayal of early accountants in nineteenth century Portuguese literature*<sup>\*</sup>, which is published in *Accounting, Auditing & Accountability Journal*, Vol. 32 No. 2, pp. 658-688. The objective of the study was to examine the stereotypes of the early accounting practitioners, who appeared as characters in two classic examples of 19<sup>th</sup> century Portuguese realist literature: *Uma Família Inglesa [An English Family]*, written by Júlio Dinis and published in 1867 (Dinis, 2010), and *Singularidades de uma Rapariga Louca [The Idiosyncrasies of a Young Blonde Woman]*, written by Eça de Queirós and published in 1873 (Queirós, 2009). The study explored the accountants' portrait in popular culture as reflected in these two fictional works by looking at the Portuguese context during the second half of the 19<sup>th</sup> century.

## The Portuguese context

In Portugal, the second half of the 19<sup>th</sup> century was a period characterized by significant social, economic, political and cultural changes, but with few material developments in the domain of accounting. The absence of a professionalization project of any effectiveness in Portuguese accounting was a distinguishing aspect concerning the movements towards professionalization that began to permeate accounting in Anglo-American contexts, commencing in Scotland in the early-to-mid 1850s (Poullaos, 2009; Rodrigues *et al.*, 2003). This was contrary to the national government's objective of moving Portugal forward in matching the levels of development that had been experienced in other European nations (Serrão, 1986).

The accounting occupation, however, was not a key priority of Portuguese society around the time. A new Commercial Code, issued in 1888, constituted a step backwards for the

<sup>\*</sup> Premio Enrique Fernández Peña de Historia de la Contabilidad 2019. Winner Article. For access to this article, see: <https://www.emerald.com/insight/content/doi/10.1108/AAAJ-12-2014-1905/full/html>.

accounting occupation, removing the need for the public registration of early accounting practitioners established by the previous Commercial Code (applicable from 1833). Accounting tasks became, as a result, accessible to anyone, regardless of their skills (Rodrigues *et al.*, 2003).

The rise of the bourgeoisie in Portugal was another significant factor arising in the second half of the 19<sup>th</sup> century, linked to the stimulation of capitalism through commerce. This emerging and influential group through their enterprise and underpinning cultural values «became an acculturation pattern for other groups» (Vaquinhas and Cascão, 1998, p. 380). In Oporto, the upper bourgeoisie was a minority dominated by wine merchants, mainly coming from England. In Lisbon this group was represented by bankers and other prominent businessmen (Vaquinhas and Cascão, 1998).

Another bourgeois class, the intellectuals, also occupied a prominent position in Portuguese society at the time. They sought to have an active voice and contributed to shaping public opinion through their writings and conferences (Vaquinhas and Cascão, 1998). Júlio Dinis and Eça de Queirós were members of this well-educated group and their realistic works represent an important legacy to understanding Portuguese society during the second half of the 19<sup>th</sup> century. Both writers put their focus on reality as their main concern. It was advocated that culture would have to be grounded on positive science (e.g. Levine, 2010). The literary realism emerged within this context and is generally understood as an «objective representation of contemporary social reality» (Wellek, 1961, p. 7), with places and characters taken from everyday life and the accounting characters were major participants in the stories within the local, time-specific contexts portrayed.

#### Júlio Dinis and Eça de Queirós

Júlio Dinis and Eça de Queirós are both renowned Portuguese writers from the 19<sup>th</sup> century, each of whom adopted the literary stream of realism (Ribeiro, 1994).

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According to Silva (1999, p. 13), the work of Dinis constituted «a sociological document about the new Portugal born from the economic and political transformations of liberalism». His realistic approach was encouraged mainly by Dickens' work, which is a distinguished element of British realism (Morris, 2003). Dinis was born in 1839, lived in Oporto, and died in 1871 due to tuberculosis. He belonged to the Oporto bourgeoisie. His father was a doctor and his mother of British ancestry, a fact that allowed his education to be set within a British atmosphere. He studied Latin, French and English, mathematics and other sciences in Oporto Polytechnic; and graduated in medicine in 1861 (see, for example, Lima, 1989).

Eça is generally regarded as the greatest Portuguese literary artist of his time, especially in the stream of realism (Saraiva and Lopes, 1979). His Portuguese life experience was the inspiration for the most important part of his fictional work. He went further than Dinis and did not avoid crossing moral borders with his earlier ventures into realism, which were marked by national censure (Ribeiro, 1994). Eça was a descendant of the Portuguese bourgeoisie and was born in 1845 in the north of Portugal before the marriage of his parents. He was sent to a boarding school in Oporto and, in 1861, he studied at the University of Coimbra, where he completed his degree in law in 1866. Thereafter, Eça went to live in Lisbon where he made a failed career attempt as a lawyer and, in 1872, he embraced a diplomat career, which started in Havana and finished in Paris where he died in 1900 (Saraiva and Lopes, 1979).

#### *An English Family and The Idiosyncrasies of a Young Blonde Woman*

*An English Family* by Júlio Dinis and *The Idiosyncrasies of a Young Blonde Woman* by Eça de Queirós, as realistic works, can be understood as committed to reflecting everyday life in Portugal and to influencing public opinion of the time. These literary works portray early accountants during different episodes of economic development. The Dinis' novel was set during an early stage of a resurgence of Portuguese economic growth and development and Eça's

subsequent tale was set during a time when economic progress had acquired momentum.

*An English Family* was first published in 1867. The novel portrays Oporto city around the middle of the 19<sup>th</sup> century, especially the physical and social spaces where the commercial life took place. The plot of the novel develops around 1855 in the commercial arena and with a love story across members of the two families featured as follows: a wealthy one from England, owner of the exporting Whitestone Company; and another Portuguese medium class family to which belongs the character examined – Manuel Quintino, who was bookkeeper of the Whitestone Company. He was responsible for all administrative work of the firm, including the accounting of commercial activities. Quintino later became partner of the firm so that the marriage of his daughter and the son of his boss, was «well accepted» by society.

*The Idiosyncrasies of a Young Blonde Woman* was first published in 1873. The story of a bookkeeper, called Macário, is narrated in this work. Macário is pretended as a young man and a dedicated bookkeeper in the firm of his uncle. The plot occurs in the «scenario where little Lisbon bourgeoisie circulated» (Mónica, 2006, p. 14). It develops with a love story between the bookkeeper and a young blond woman who, as the story unfolded, had an unscrupulous desire to get ahead in life. The unhappy end arises from the evidence noted by Macário that his bride was a devilish thief, which led him to leave his bride immediately, despite his feelings for her.

#### Research method

Data collection was undertaken through a qualitative content analysis. For this purpose, a taxonomy was developed by examining the previous literature on accountants' attributes. This review resulted in the identification of a wide range of features inherent to the specific individual, both physical and psychological, and others related to their condition of being an accountant within society. As a result, the framework of analysis included three main categories, with each encompassing a subset of characteristics: physical traits, personality traits (both endogenous features) and work surroundings (exogenous attributes related to a worker's performance and behaviour, and his or her conditions as an accountant).

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#### The portraits of early Portuguese accountants

The stories were developed within dynamic commercial contexts, in which businessmen had social status and power. All commercial activity was controlled from offices where early accountants took the main role but were subordinates of the business owner, who delegated to them the management of their companies.

The criticism of the accounting arena was highlighted during the analysis and this is part of the typical call by modernity and transformation made by Realism. An example is the call by Dinis for the refreshment of accounting practices. He suggests the experienced practitioners of accounting were perceived as hindering the evolution of accounting practices. He states: «The methods indicated by Carlos [son of Quintino employer] were so simple, so rational, so stripped of defective particularities, discarding so many irrelevant information in the bookkeeping process, which had been honored by habit in a stick-in-the-mud way that Manuel Quintino did not know how to combat them».

From the analysis within these Portuguese contexts resulted a stereotype of Portuguese early accountants with eight dimensions: a modest man; honest; warm; sentimental; on-the-job trained practitioner; uncreative, conservative and unenergetic; financial manager; and servant of the capitalist (see Leão *et al.*, 2019, p. 669, for a more detailed outline).

The accountant stereotype depicted from the 1860s to 1870s period in Portugal is similar to the «traditional accountant» stereotype (Carnegie and Napier, 2010), which exhibited features specifically related to work of a mechanistic nature. The «traditional accountant» stereotype is usually described as a man, dull, boring, unimaginative, conservative, methodical and honest.

Concerning the «traditional accountants» stereotype, a distinguishing feature of the early accountants portrayed by Dinis and Eça is related to their financial management roles. Manuel Quintino and Macário respectively are portrayed as having good business acumen, both of whom were valued for their capacity to provide business advice to their employers, extending beyond the mere routine keeping of satisfactory accounts.

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According to Borges (1856), competence was one of the key qualities of the early accountants in Portugal around the middle of the 19<sup>th</sup> century. The portrayals of the accounting characters of Dinis and Eça are consistent with this appreciation with both characters exhibiting this characteristic. The authors refer to the competence of their early accounting practitioners in commerce across different dimensions of their working life. While they emphasised the bookkeeping tasks undertaken within the office-ocracy, they did not limit their portrayal of practitioners to this routine aspect of their work and exhibited a business advisory aspect to early accounting work in the form of financial management.

The business sense or talent of early practitioners is also a characteristic portrayed in each of these characters in the context of Portugal. Macário's occupational skills included his «business sense, ... [which] meant that the doors of every office stood wide open to him» (p.103). The achievements of Quintino are similarly described and, accordingly, are presented as a counter to routine bookkeeping as a dominant influence on the stereotype. In a conversation between Quintino's boss and his daughter, Jenny, Dinis states: «I recall that not long ago you mentioned to me, Father, a business negotiation in which our firm was to take part, but which it did not do [so] at Manuel Quintino's insistence, and it was that insistence which saved us from a possibly fatal blow. Wasn't that so? It was. That time the man showed a real knack for business!» (p.417).

### Conclusion

This study offers new insights for Portugal, in particular, and Europe, in general, related to the historical legacy influencing the early stereotype of accountants linked to the bookkeeper-bookkeeping functions (Bougen, 1994). It brings a different perspective of this historical legacy for the image of accountants in the context of Portugal. Around the world, in the second half of the 19<sup>th</sup> century, bookkeeping functions underpinned accounting work, while accounting was broader in scope and influence

than mere bookkeeping. Business advice and other services were progressively offered by accountants as parties who were interested in a professionalization project with at least potentially upward social mobility. This study has shown that the early accountants were portrayed as financial managers, possessing business acumen, and who were seen as capable in adding value to business decisions with a financial orientation, notwithstanding the accounting professionalization project in Portugal not attracting attention from either by Dinis and Eça, nor in other relevant historical information examined in conducting the study. ▽

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