

HISTORY OF WESTERN ACCOUNTING

The Five Waves In The Development Of Accounting

《西方会计史——会计发展的五次浪潮》（上）

文硕 著

By Wen, Shuo



经济科学出版社

复式簿记是人类智慧的杰出发明之一

——诗人歌德

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西方会计史

本书承蒙

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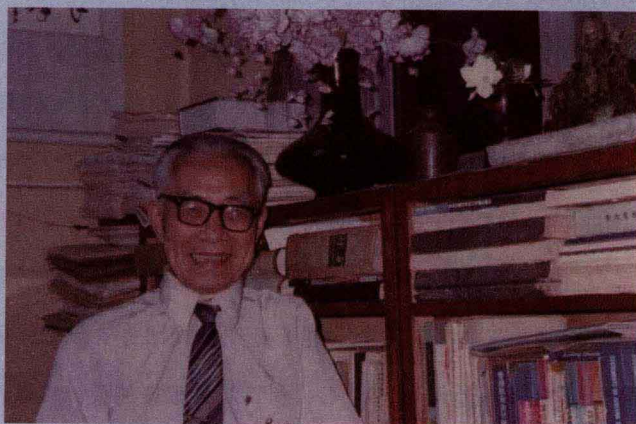
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(按姓氏笔画顺序排列)

联合推荐阅读

序

杨时展



一种科学史的出现，是这门科学开始成熟的标志。会计也如此。

人类在远古就开始会计活动。卢卡·帕乔利（Luca Pacioli, 1445 ~ 1517）在500年前就开始将会计作为学术，进行研究。直到20世纪初，尤其是1933年，A·C·利特尔顿（Analias Charles Littleton, 1886 ~ 1974）教授的名著《20世纪以前的会计发展》

《Accounting Evolution to 1900, New York, 1933.》的发表,会计史研究才在世界范围内引起关注,并步入蓬勃发展时期。它向人们宣布:会计的发展,开始从自发的状态,演进到人们总结其发展的规律,主观能动地引导它按照这一规律成长的时代,从只求解决当前实际问题的狭隘的眼光来研究,演进到把这些现实问题作为会计发展史长河中的一个片段来研究。这样,会计的发展就走完一条迂回曲折、盲目摸索、慢慢前进的道路,踏上了一条目标逐渐明确,可以大步前进的道路。经过500年漫长的岁月,会计作为一种科学已开始成熟了。

古人说:“鉴往知来”。只有了解历史,才能了解发展;只有掌握过去,才能掌握将来。历史使人们从广袤无垠的大海或沙漠中确切明白自己当前所处的地位,从而使自己摆脱其支配,转而运用其规律去支配它;历史给人们指出了发展的方向。我想,这也正是A·C·利特尔顿教授的会计史著作在会计学领域的巨大贡献。

A·C·利特尔顿这部书的另一贡献在于它同时又推动了会计史研究的发展。以我国而论,继利特尔顿教授之后,郭道扬教授以十载的辛勤,写出了他的七十万言的巨著《中国会计史稿》;今天,我又看到另一位更年轻的研究人员文硕君的这部六十万言的《西方会计史——会计发展的五次浪潮》的成书和上卷的出版,实在禁不住高兴。

文君的书体例上不同于郭道扬教授和利特尔顿教授的书。郭教授的《史稿》,专写中国部分,用中国的史学语言来说,是中国会计的“通史”;利教授的书,写了1494~1900年这一特定时期世界会计发展的情况,用中国的史学语言来说,是世界会计的“断代史”。文君的书上起远古,下迄当代,虽曰西域,实

概全球。从而，在利、郭二教授之后，又给会计史学创造了一种新的体例。他向我们提出的是兼具二教授之长的人类文化这一共同财富中的第一部系统的世界会计通史。这部书参考了中、日、英、法文有关书刊700种以上，严肃认真，图文并茂，以其特有的风格写成。作者以不知疲倦、知难而上的创新与开拓的精神，对会计史学作出了重要的贡献。而这一贡献却出自一位大学毕业不久、24岁的研究工作者，不但使人深感到“后生可畏”，也不能不使人强烈地感受到扑面而来的中国科学的浓重的春天气息！

这部书继承了中国史学家把通史分期来写的优良传统，把会计的发展划分为五个时代，即：（1）原始计量与记录时代（旧石器时代中、晚期到奴隶社会）；（2）单式簿记的产生和发展的时代（奴隶社会到文艺复兴时期）；（3）复式簿记的产生和发展的时代（文艺复兴时期到19世纪末20世纪初）；（4）会计学的发展时代（19世纪末20世纪初到现代）；（5）人类正在进入的电算化理财时代。这种分期的贡献不仅仅在于其分期上的确切性，还在于其使人能理所当然地意识到：在会计的发展过程中，我们还将有一个个不断而来的时代。无论在实践和理论方面，正如今天的会计要比过去合理、省事、完善、美好一样，明天的会计，一定也将比今天的更合理、省事、完善、美好，从而，对一切只局限于现实、着重于现实、甚至满足于现实的观点提出了挑战，成为一种鼓励人们大胆向明天探索的力量。

科学和技术，是人类文化的共同财富。 在一个时期，这个民族或国家的贡献是主要的，在另一个时期，另一民族或国家的贡献又是主要的，许多民族和国家都对这个共同财富的积累作出过积极的贡献。作者的书令

人信服地向我们说明了这一点。本书没有提到中国，只是由于本书是以介绍西方模式为主的，同时，中国部分又已有郭教授的专著介绍在先了。

今天，世界越来越小，文化、经济、科学、技术的交流越来越发达，彼此的依赖也越来越密切。不同国家的科学技术，都有逐步融会贯通的趋向。在会计领域里，我们已经看到，在统一采用阿拉伯数字来记账之后，复式簿记、应计基础、实账户与虚账户的划分、从会计事项的发生到报表产生为止这一会计过程的建立，恐怕，世界大部分国家，也已趋于统一。在此基础上，世界性的统一会计原则、审计标准的研究，也已越来越引起注意。这部书所阐述的世界各国这种百虑而一致、殊途而同归的情况使我相信，全世界人民终将有一天会根据基本上同样的会计原理、审计标准和计算机技术来进行会计和审计工作，而一切斤斤于民族的、国家的、地域的观念，就显得狭隘了。

由于作者的才华和作者受到的中国的源远流长的文化的陶冶，以及作者对中国的诗歌、艺术、音乐乃至体育的广泛爱好，使这部书具有其特有的文学的风格。全书使用的不是惯常的朴素凝练的史学语言，而是一种清新、俊逸的文学语言。历史是不是一定要写得干巴巴？《左传》、《史记》是不是因为其文采风流减少了其证实的价值？我看并不如此。是不是只要是史学著作就应该要求它像孔夫子写《春秋》或老吏断狱那样，写得一字不苟？这部书就向我们提出了作者的看法。

学问之道无它，求其有恒而已。 我祝愿文君益自惕励，不满不怠，取得更大成功。

PREFACE

The emergence of the history of a science marks the beginning of the coming-of-age of that particular science. This is also the case with accounting.

Man has been engaged in accounting operations since ancient times. Luca Pacioli started research on accounting as an academic discipline some five hundred years ago. However, it was not until early this century and particularly in 1933, when Professor Analias Charles Littleton(1886-1974) published his famous work Accounting Evolution to 1900, New York, 1933, studies in the history of accounting aroused world-wide interest and entered a period of rapid development. This fact brought with it a message to the world: that in the evolution of accounting man has advanced from the stage of letting things take their course to the stage of summing up the laws of its development which is in turn guided by these laws, and that the study of accounting is no longer geared only to the solution of current practical problems but is extended to the research on such problems as part of the long process of the historical development of accounting. Thus, accounting in its growth has taken a tortuous course of groping in the dark, progressing forward slowly and finally going ahead at a much faster rate with gradually identified objectives. After the lapse of five hundred years, accounting, as a science, was coming of age.

“You won’t know the future unless you understand the past,” as an ancient saying goes. Nor can you expect to understand the future development of anything without understanding its history. Likewise, you can’t possibly tackle the problems of the future without a perfect understanding of those in the past. History has made it possible for man to find his bearings in the vast expanses of the oceans, so that he will be able not only to free himself from their control but to put them under control by using their laws. This, I believe, is the great contribution that Professor A.C. Littleton’s work on the history of accounting has made in the field of accounting.

A .C. Littleton’s book has been credited with making another contribution to this field in that it gave an impetus to research on the history of accounting. As far as China is concerned, Professor Guo Dao-Yang, following in the footsteps of Professor A.C. Littleton, wrote his monumental work of 700,000 words, History of Accounting in China, after working on it for ten years. Recently it has been a source of delight to me to see the publication of the first volume of A History of Western Accounting — the Five Waves in the Development of Accounting, a work of 600,000 words by the even younger researcher Wen Shuo.

Mr. Wen’s book differs from those of Professor Guo Dao-Yang and Professor A.C. Littleton in form. Professor Guo’s book is concerned exclusively with the history of accounting in China and is therefore a “general history” of accounting in China, as a Chinese historian would put it. On the other hand, Professor

A.C. Littleton in his book described the evolution of accounting throughout the world in the period 1494 to 1900 and it would be called a “sectional history” of accounting in the world by Chinese historians. Mr. Wen’s book, however, ranges from the ancient past to the present and though it is supposed to cover the field in the West as its title indicates, in fact, it presents a global approach to the subject. Thus, after Professor A.C. Littleton and Professor Guo Dao-yang, he has come up with a new style in the historiography of accounting. What he offers to us is the first systematic general history of world accounting in China that combines the best of Professors Littleton and Guo on the subject. In writing the book, the author consulted no less than seven hundred reference works in Chinese, Japanese, English and French. The book, well illustrated with pictures and charts and written in a unique style, fully testifies to the author’s conscientious attitude towards his work. The author, indefatigable, undaunted by difficulties, and brimming with a pioneer’s innovative spirit, has contributed remarkably to the historiography of accounting. Yet this contribution comes from a young researcher. Our hats off to the younger generation! At the same time one cannot fail to sense the atmosphere of springtime of China’s science.

This work carries on worthily the time-honoured practice of Chinese historians who break up the overall history into periods. Thus the author divides the evolution of accounting into five periods; (1) original calculation and record-keeping, from the middle and late period of the Old Stone Age to