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On the interrelations between accounting education and the state: the teaching of accounting at the Oporto School of Commerce (1803-1837)

1. Introduction

In Portugal, the first researches on the institutionalisation of accounting teaching consensually brings out the year of 1759 and the creation of the Lisbon School of Commerce (*Aula de Comércio de Lisboa*) – founded by prime minister *Sebastião José de Carvalho e Melo* (Marquis of Pombal) –, as historical references which marks the official start of accounting education in Portugal.

In this context, the works of Felismino (1960), Gonçalves (1960), Martins (1960), Azevedo (1961) and Caiado (2000), are examples of narrative studies favouring the city of Lisbon and, at this, the foundation of the official pioneer establishment of accounting education in Portugal – the Lisbon School of Commerce (*Aula de Comércio de Lisboa*), in 1759.

Recently, deeper explanatory approaches (e.g.: Ferreira *et al.* (1995); Rodrigues and Gomes (2002); Rodrigues *et al.* (2003, 2004, 2004a, 2007); Rodrigues and Craig (2004)) analysed the environmental context and the reasons behind the creation of a public accounting school in Lisbon, in 1759. These studies, by adopting an accounting perspective that took into account not only the technical but also the social, political and economical aspects, brings out to discussion new actors that tends to increase accounting conceptions (Hopwood, 1985).

Our study, although related to present knowledge on the beginnings of accounting education in Portugal, adopts another perspective, by redirecting attention to the second city in terms of commercial dimension – the city of Oporto, at the beginning of the 19th century.

So it is our purpose to introduce to the English-language literature the Oporto School of Commerce which was established in Oporto in 1803.

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Investigations on first accounting academies in Italy, United States, France and Spain, were made respectively by:

- Antoni (1987), showing the evolution of the *scuole d'ábaco*, in Pisa, in 13th century;
- Previts and Merino (1979), pointing to learning's methods in the 18th century and to the emergence of the 'writing schools';
- Maffre (1986), on the french higher education commercial schools;
- Fernández Aguado (1997, 1997a), analysing the mercantile history in Spain leading to the case of the Madrid School of Commerce (1828); García-Fuentes (1984), on the Coruña School of Commerce, in the 19th century; and finally, still in Spain, Arquero Montañó and Donoso Anes (2000, 2005), on the genesis of the official accounting education in 1799, at the Cádiz School of Commerce.

We believe that there is an area of knowledge not fully explained by the portuguese literature on accounting education – the Portuguese 19th century, and, in particularly, commercial and accounting institutions in the city of Oporto in this period.

Our research protocol respected the following requirements, in accordance with Ryan *et al.* (2002), Raupp and Beuren (2006) and Vieira *et al.* (2009):

- a) descriptive, regarding the objectives;
- b) documental and bibliographic, on the procedures; and
- c) qualitative, regarding the problem approach.

According to Raupp and Beuren (2006), a descriptive research is an intermediate study between exploratory and explanatory research, in other words, not as simple as the first and not as deeper as the latter. For those authors (Raupp and Beuren, 2006), documental researches involves an analysis of primary sources of investigation and the bibliographic ones are developed according to material already worked, that is to say secondary evidence sources, mainly from books and scientific articles. The qualitative research is the one that does not use a mathematical, statistical or econometric instrument (Raupp and Beuren, 2006; Vieira *et al.*, 2009). For the collection of information we used primary sources (National Archive of *Torre do Tombo*, in Lisbon), but mainly secondary ones given by papers and books.

The text has three sections, besides the introduction. The section that follows introduces the principal theme of the paper – the Royal Academy of the Navy and Commerce of Oporto. This section gives an educational, institutional, economic and social overview of the beginning of the 19th century in Portugal, and explains the *how* and the *why* of the foundation of the Oporto School of Commerce. Subsequently, in the third section, we discuss the principal results of the research, giving special emphasis to the accounting and commerce professors at the Oporto School. Finally, we present the conclusions, limitations and essential recommendations of our investigation.

2. The foundation of Royal Academy of the Navy and Commerce of Oporto (1803-1837)

The history of accounting techniques cannot be analysed independently of its social, economic and institutional context (Hopwood, 1985, 1987). As a result, and in accordance with the aim of our study, it is relevant to take an historical approach within an institutional framework that allow us to show that the Marquis of Pombal initiatives (and those that follow), in the field of public education, deprived the city of Oporto (and the all north of Portugal) of *major studies*, in favour of the academies in Lisbon and the University of Coimbra.

2.1 Educational context

With respect to *major studies*, to use the terminology of the period, in 1801, third year of regency of Prince John, future John VI, King of Portugal (1816-1826), there were in Lisbon, the capital of the Kingdom of Portugal (besides the Lisbon School of Commerce), the academies and teaching establishments listed below in figure 1:

Figure 1: Academies of major studies (public education) existing at Lisbon in the year 1801

Institutional Designation (<i>in portuguese</i>)	Year of Foundation	Type of Education	Place	Main areas of employment of graduates
Colégio dos Nobres	1761 (inauguration in 1766)	Literary and Scientific (3 years)	Lisbon	Training and education of aristocrat youths children of the Portuguese Nobility
Academia Real da Marinha	1779	Mathematics and Navigation (3 years)	Lisbon	Marine Officers and Pilots
Casa Pia	1780	Professional training Centre (Workshops)	Lisbon (various colleges)	Shoemakers, weavers, carpenters, blacksmiths, tinsmiths
Aula Régia de Desenho e Figura	1781	Drawing and Civil Architecture (5 years)	Lisbon	Professionals linked to civil architecture
Academia Real de Fortificação, Artilharia e Desenho	1790	Military (4 years)	Lisbon	Army officers, engineers, infantry and Cavalry officers
Academia dos Guardas-Marinhas	1796 (date of the approval of the statutes)	Mathematics and Navigation (3 years)	Lisbon	Marine officers and pilots
Escola de Engenheiros Constructores Navais	1796	Mathematics and Naval	Lisbon (Marine Arsenal)	Engineers and foremen, workshop supervisors and skippers
Aula de Diplomática (Estudo s Paleográficos)	1801	Literary (one year of study)	Lisbon (contracted to Archive of Torre do Tombo, in Lisbon, but integrated in the University of Coimbra)	Paleography, Historical Research
Cadeira de Física e Química	1801	Scientific experimental (one year of study)	Lisbon - The Mint	Preparation for the Faculty of Philosophy of the University (Coimbra)

Source: self prepared

By 1801, existing only one university in Portugal – the University of Coimbra –, *refounded* in 1772 with new statutes and regulation by the Marquis of Pombal and now departmentalized into the Faculties of Medicine, Theology, Cannons, Law, Mathematics and Philosophy (the last two were created by the new regulation), this introduction aims to show that in terms of higher education and *major studies*, the city of Oporto found herself practically forgotten by the political power concentrated at Lisbon.

2.2 The institutional, economic and social environment

In 1762 a Nautical School (*Aula de Náutica*) was established in Oporto, as a result of the allocation, by royal decree, of two war ships, to “cover the coastline and protect the commerce from the offenses frequently received” (Ribeiro, 1871: 295).

In 1779, the Agriculture and Upper Douro Vineyards General Company (*Companhia Geral da Agricultura das Vinhas do Alto Douro*), assuming that the Nautical School “was unable [...] to meet the needs of a city where the progress of agriculture, industry, commerce and navigation increased substantially” (Montenegro, 2001: 201), made a request to Queen Mary I, asking for the establishment of a Public Sketch and Design School (*Aula Pública de Debuxo e Desenho*). This request was accepted by the monarch, by a royal decree of November 27, 1779.

In Oporto the general feeling was that the education reforms of the time did not favour the city significantly (Lopes, 1915; Costa, 1925). This together with the obvious decay of both schools (Nautical School and Public Sketch and Design School), which never achieved a considerable growth (Santos, 2003), resulted in another Agriculture and Upper Douro Vineyards General Company’s request to Queen Mary I, on June 19, 1785, asking this time for the establishment of another two public schools – Commerce and Mathematics.

Lopes (1915) pointed out that as in the capital, prior to the foundation of the Lisbon School of Commerce (1759), it was extremely difficult to find bookkeepers in Oporto properly qualified to teach the Double Entry Bookkeeping (DEB) system. As the author says, “when [in 1756] the Agriculture and Upper Douro Vineyards General Company was founded, it was so rare and difficult to find among us someone who knew double entry system that the Company was forced to recruit a bookkeeper from Italy” (Lopes, 1915: 39-40).

In spite of the arguments mentioned above, in the last years of the 18th century there was an unbelievable silence by politicians and Lisbon’s central government, ignoring the Oporto commercial and accounting education needs.

In addition, another petition was handed to the Prince Regent John on January 4, 1803, requesting two other classes (French and English), besides the so expected Commerce and Mathematics Schools.

Considering this new request of the petitioners, the hoped royal approval was faster this time. As a result, the Charter of Law (royal decree) of February 9, 1803, accepting the fundamentals of the request, established four schools – Commerce, Mathematics and modern languages (French and English) – which should have their own statutes as soon as possible.

For the history of portuguese accounting its also important the decree of July 29, 1803, which states for the first time the official name of the school – Royal Academy of the Navy and Commerce of the City of Oporto.

This royal decree complements the one issued on the 9th of February of the same year, in the sense that it specifically regulates the statutes requested by this last decree, adding a class department of Rational and Moral Philosophy and another of Agriculture to the academy (the latter to be attended when circumstances permit¹).

3. Discussion

The Academy was opened on November 4, 1803 (Lopes, 1915; Portela, 1968). The opening took place in a religious solemn environment, led by the lecturer (professor) of the 3rd Mathematics year - *João Batista Fetal da Silva Lisboa*, in accordance with § 11 of the statutes of July 29, 1803.

Figure 2 shows the principle characteristics of the eight courses taught at the Academy. Looking closer at the education provided at the Oporto School, one can see the connection between some of the courses, proving us the cohesion symbolized by the *motto* of the Academy - *VIRTUS UNITA FORTIUS AGIT*.² “

¹ The Academy taught from 1811 a subject of *first letters* (undergraduate study) and from 1818 (until 1829) a class of Agriculture.

² “The united virtue is stronger”. This latin *motto*, first on the official seal of the Academy, is today as a subtitle adorning the medal of the modern Oporto University.

Figure 2: Courses at the Royal Academy of Navy and Commerce of the City of Oporto and their principal characteristics (1803)

Course	Duration	Number of teachers (Lecturers, Professors, or Masters)	Remarks
Commerce	2 years	A contracted lecturer and another as assistant	it was essential to have attended and passed the 1st Mathematics year; this applied to French and English; in practice this was a three year course .
Mathematics	3 years	Three contracted lecturers (one per year) and three more assistants (one per year)	Passing the Phylosophical Course and French and English is a requirement
Piloting (Simple)	2 years	Master of ship and naval manoeuvres	Composed by 1st and 3rd year mathematics and the class of naval equipment and manoeuvres
Piloting (Complete)	3 years	Master of ship and naval manoeuvres	Made up of 3 years Mathematics, and Rational Philosophy and English
Drawing	1 years	A contracted lecturer and another as assistant	Attending and passing 1st year Mathematics is a requirement
Philosopher (Course of Rational and Moral Philosophy)	1 years	A contracted lecturer and another as assistant	A requirement for the complete course of Mathematics.; passing would lead to being accepted to enrol in the Faculty of Mathematics of the University
French	1 year	A professor and an assistant	The professors chosen had to be native speakers of this language
English	1 year	A professor and an assistant	The professors chosen had to be native speakers of this language

Source: self prepared

The statutes indicated that the school of commerce should be bi-annual, that is, over two years. By law it was like that, but in fact it was tri-annual, since in practice students had to attend and pass the first year of mathematics. The commerce students also had to pass the french and english language exams to complete the course.

One of the general conditions for students to enrol in the school of commerce” (§ 6 – Regulation July 29, 1803) – applicable to all those who wanted to proceed their academic studies at this establishment, as stated in the statutes, – was to be under fourteen years old. they also must pass an arithmetic exam before being accepted in the academy.

A closer analysis of the decree of July 29, 1803, shows that the administration of the agriculture and upper douro vineyards general company safeguarded the current difficulty in recruiting competent people qualified in bookkeeping, by including in the statutes (see § li) that preference would be given to commerce students for positions in accounting and offices of the above corporation.

Considering that, in the second year of Commerce, after attending, learning and passing the subjects in the table above, the students learned: (1) Accounting by DEB; (2) Historic-Commercial Geography; and (3) Mercantile Portuguese Law and the one from other nations with whom Portugal had trade relations, one can understand Oporto course as “most proficient” (Lopes; 1915: 39) that the one professed in Lisbon, at the School of Commerce of the capital.

Eighty four students were admitted to the Course of Commerce in the academic

year 1803-1804.³ In Mathematics, 145 students; in Drawing, 42; in Rational and Moral Philosophy, 43; in French 195 and in English 115 students (Santos, 2003).

It would appear that the course would only start a year later, because the first year preparatory course in Mathematics had to be completed, but Machado (1878: 26) explains us “that it began straight away in the academic year 1803-1804, because the Commerce professor of 1803-1804 taught the first year mathematics programme”.

The statutes decreed, as stated in § 56 of the Regulation of July 29, 1803, that the *Faculty*⁴ of Commerce would only recruit as first lecturer someone who had studied at the School of Commerce, at Lisbon. For the future, Commerce education at the newly established Academy in Oporto would also be an entry requirement for the acceptance of professors.

Tutors (contracted and assistants) of Commerce are listed in the summary below (figure 3):

Figure 3: Accounting professors (teachers) at the Oporto School of Commerce (1803-1837)

Professors of the Oporto School of Commerce (1803-1837)			
Contracted	Period	Assistants	Period
José Honório Guerner	1803-1806	José Porfírio da Silva Lima	1803-1806
José Porfírio da Silva Lima	1806-1819	António Pedro Gonçalves	1806-1819
António Pedro Gonçalves	1819-1828	Francisco Joaquim Maya	1819-1828
Francisco Joaquim Maya	1828-1829	Genuíno B. Bettamio	1824-1827
Domingos José de Castro	1829-1832	Domingos José de Castro	1828-1829
Francisco Joaquim Maya	1832-1834	António Pereira de Ataíjo Júnior	1829-1831
Manuel Joaquim Pereira da Silva	1836-1837	José Luiz Lopes Carneiro	1833-1836
		Luiz Baptista Pinto de Andrade	1836

Source: self prepared

N.B.: In our understanding, in 1835, there was no contracted lecturer nominated - the class was led by a substitute lecturer.

The accounting professors (as well as other academy teachers) taught in two hour lessons, five times per week, thirty five weeks per year, totalizing 350 hours per academic year.

Going further in the analysis, the statistics of Machado (1878) and Santos (2003) deserves our attention, as they indicates that the classes led by the accounting teachers did not exceed eleven or twelve students per course, on average. This

³ In Mathematics, 145 students; in Drawing, 42; in Rational and Moral Philosophy, 43; in French 195 and in English 115 students (Santos, 2003).

⁴ Designation used by the legislator in the decree of July 29, 1803.

numbers allow us to prognosticate a higher teaching quality at the Oporto School of Commerce, compared to the one ministered at the capital, since the number of students in the Lisbon institute largely exceeded fifty per lecturer (professor), specification recommended by the statutes. For example, in 1759, 61 students enrolled in the first course and in 1798, also at Lisbon, the number of students enrolled reached 225 (Cardoso, 1984).

In 1837, the Minister *Passos Manuel*, by decree of January 13, transformed the Royal Academy of the Navy and Commerce of the City of Oporto in Oporto Polytechnic Academy (*Academia Politécnica do Porto*).

The Royal Academy of the Navy and Commerce of the City of Oporto, “was the biggest education establishment in the northern provinces [of Portugal], with about four hundred to five hundred students in 1821” (Lopes, 1915: 40). It survived exceptionally well to the national convulsions of the first half of the 19th portuguese century, some of which are highlighted below:

- the escape of the royal family with their court to Brazil (1807-1821);
- the napoleonic invasions (1807-1811), two out of three affecting the city of Oporto;
- the oppressive (mis)management of Marshal Beresford, after the expulsion of the French and until 1820;
- the Liberal Revolution (1820);
- the fourteen years of instability and constant internal wars that followed the revolution of 1820 and the implementation of the new regime;
- the siege of Oporto from 1832-1834, a period during which the Academy was closed and the classes were suspended (the building was requested to be used as a military hospital).

4. Conclusions, limitations and future researches

In 1759, on the 1st of September, was founded the first establishment of accounting education in Portugal – the Lisbon School of Commerce.

However, in Oporto, the second biggest city of the Portugal, only in 1803 was founded an Academy in which accounting was taught using the DEB system. The Agriculture and Upper Douro Vineyards General Company played a crucial role concerning to the foundations of commercial education at Oporto.

The accounting professors of the Oporto School of Commerce were relevant personal references in order to increase accounting teaching’s prestige, because they were legally equiparated to Coimbra’s University professors.

Although the students were not as well protected by the government as in the case of her counterpart in the Lisbon school (see royal decree of August 30, 1770), the § LI of the Statutes of the Academy, nevertheless, ensured some privileges to those who successfully passed the course. These were basically a position in the Accounting Office of the Board of Agriculture and upper Douro Vineyards General Company.

In this Academy accounting was taught officially free (students were not expected to pay enrolment fees).

This study represents a contribution to accounting education in Portugal. Particularly, it improves the understanding of *when*, *how*, and *why* official accounting education has emerged in the city of Oporto. These circumstances had not been considered by the accounting Portuguese literature.

The principal limitations of our study are those related to the scarcity of primary sources, because in 1974 many of the archives of the Royal Academy of the Navy and Commerce (1803-1837) burnt down in a fire at the Faculty of Sciences. However, issues related to (1) the study of the social group where the students came from and to (2) professional opportunities for the graduates, although they may represent limitations of this study, they are, at the same time, interesting and encouraging themes for future researches. In these terms, we also would like to extend the time period of the study, namely to the second half of the 19th century, as well as extend the search to other Portuguese cities.

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