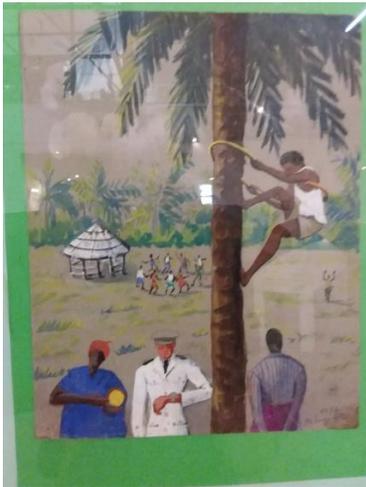


Archeology of knowledge: The origins of modern accounting in the transatlantic slave economy

Accounting - that sounds so technical, gray, boring, and unobtrusive. But amazing things happen under this coat of inconspicuousness. In the last years, EMPACTA® is digging in sediments of the accounting profession. We explore the depths of the economic number space. This time, we will search for the origins of modern accounting in the transatlantic slave economy. There are some surprising archeological findings:

The first thing that was "depreciated" was not a locomotive or a steamboat; it was, let us say, a black boy of five. Slaves were leased or bought on credit; their fertility found its way into business plans; their price was negotiated on stock exchanges; used slaves were written off. "Scientific Management" did not originate from Ford's assembly line but from the plantation industry. Measuring output in time sheets is an invention, it seems, of the Jamaican or Haitian slave owners.



"Apparently, almost all the components of the financial apparatus we associate with capitalism were developed before the creation of factories and wage labor. ... One must first get used to the irritating thought that the implementation of early modern capitalism outside of Europe was connected with the mass increase of unfree work", wrote the German historian Jürgen Kocka "Capitalism. A Short History," (Princeton; Oxford: Princeton University Press, 2016).

This irritating thought has received much support, thanks to a groundbreaking work by Caitlin Rosenthal, whose book "Accounting for Slavery: Masters and Management" (Harvard University Press, 2018) made waves at Harvard Business School last fall. We want to pursue this track.

If technically everything goes well, we will have a live-talk with our colleagues in Bristol, Ghana and Congo who are currently collecting artifacts from the history of colonial accounting. Frank Fabel, Certified Public Accountant, MA History, Economics, Communications and Secretary General EMPACTA E.V.® will lead through the evening.

Place: Panda-Theater <https://panda-theater.org/> Knaackstr. 97, 10435 Berlin

Time: Thursday, 13 June 2019, 19:00

There is a nominal charge of EUR 3.00.

Inquiries about the program or pre-registrations: please contact fabel@fws-audit.com

Photo: "Le grimpeur", Philippe Madiba (1908-1998), Douala, Cameroon, photo of the author

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