



Research Article

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Received: 24 January 2022 / Accepted: 28 February 2022 / Published: 5 March 2022

The Role of Accounting in the Most Adverse Conditions of Life: The Diary of a P.O.W.

Mihail Diakomihalis

Department of Accounting and Finance,
University of Ioannina, Ioannina 451 10, Greece;
Hellenic Open University,
Aristotelous 18, Patra 263 35, Greece

DOI: <https://doi.org/10.36941/mjss-2022-0016>

Abstract

The purpose of the paper is to reveal and demonstrate the importance of accounting in everyday life and particularly in the most adverse conditions of life, through the investigation of the diary of a Prisoner of War (P.O.W.). The author of the diary is a young individual who was an ex- WWII captive and consequently refugee in a concentration camp in Italy, in 1945, with elementary education but absolutely “illiterate” in accounting and economics issues. The handwritten diary of the P.O.W. is the core research evidence used, along with the existing literature regarding accounting in everyday life, including accounting histories of war. Additionally, the study draws on new research firmly embedded in everyday transactions. The detailed analysis of the diary reveals the contribution of improvised and self-taught bookkeeping, to the strengthening of the feeling of survival, the acquisition of the necessary and most asset, the achievement of the insatiable desire of repatriation and finally the acceptance of the patent defect caused from an impairment, through foresight to deal with it. The fulfillment of all the mentioned above aspiration supports that basic accounting knowledge, deriving from the needs of the individual according to specific circumstances of time and place, may be more than satisfied to record simple daily transactions, even by illiterate people.

Keywords: accounting history, improvised bookkeeping, self-taught bookkeeping, war diary, consumer behavior

1. Introduction

Accounting is a core foundation for all economies and business worldwide. Undoubtedly, it provides a common “language” and practice in our everyday transactions and financial situation. Accounting can be used by ordinary people in a variety of ways, even without knowing it. Ordinary people are accustomed to using the practical application of accounting skills for their day-to-day transactions. Everyone wants to know the amount of cash in his or her possession, or the cash receivables and payables. Individuals in contemporary societies have become accustomed to talk in every-day life about assets, liabilities, resources and balances, referring to their personal situation and financial position, without being experts in accounting theory or practice (Hopwood, 1994) but strongly interested to regular estimation of their accounts and to their assets’ verification.

The enrichment and evolution of accounting has no direct and automatic impact on social

activity. The importance of the role of accounting is highlighted, shaped, maintained and ultimately manageable, in a huge variety of cultural and social practices and functions. Such a broader cultural understanding may contribute to the emergence of the phenomenon in other areas of accounting. The development of more and new applications resulted from the evolution of accounting can be attributed to the evolution of current issues that concern human societies and the way they are presented and published, without understating the impact and configuration caused by public images and discussions. Inevitably accounting comes closer to everyday affairs as it is affected by them, while at the same time it affects them, a clear understanding of the processes by which this influence is created and maintained is important to obtain. Adherence to accounting in everyday life becomes an important area for study (Jeacle, 2009).

The social transformation of accounting is an ongoing process that is mutually and completely linked to the practices and processes of people's daily lives. (Llewellyn and Walker, 2000). In the same way that accounting techniques, principles and terminology have penetrated the wider social function, so the operation of accounting books and the claims made on its behalf are largely determined and shaped by everyday characteristics of the world in which we live, although many of them are obvious without being far from accounting techniques. To date, we have several ideas about accounting and the broader cultural and social issues associated with the operation of accounting and its effectiveness. The changing representation of the accountant in society has been little explored. We know little about the processes of identity change and the roles they play in them, the conscious mobilization of activity and the general cultural transformations in the economic environment (Hopwood, 1994). The study of the everyday transactions and their record keeping may designate the calculative techniques and how they are related to personal and social characteristics of the user (Komori, 2012). Besides, an in-depth analysis of the accounting recording details might be significant for furthering understanding of accounting, especially if the record keeper happens to be an "Illiterate" in accounting issues.

The purpose of the paper is to reveal and demonstrate the importance of accounting in everyday life and particularly in the most adverse conditions of life, such the one described in the diary of a P.O.W. The present research aims to reveal the elements considered most significant by a nonaccountant, and the selected way to register them, on the aspect of how these have contributed to fulfil his aspiration to pursuit his survival, his rehabilitation and finally his repatriation and to overcome his disability.

The structure of the paper is as following: The story details of Section 2 follow the introduction (Section 1). Literature review is presented in Section 3 followed by the methodology in Section 4. Section 5 analyzes all the data involved in the research, including the photos of the original handwritten diary and the translated text describing the transactions. The final Section 6 presents the conclusions drawn from this research, pointing out the contribution to the existing literature, as well as the limitations of the research. The references section completes the paper.

2. The Story

The young volunteer who joined the allied troops in 1944, at the age of 19, got captive after his wounding in the ankle and was kept as a war prisoner for one year. The sudden and forcible evacuation of the concentration camp was the reason for losing all personal belongings, which were of negligible worth, but also all his identity documents. He managed to save his personal diary where he recorded events and personal data regarding his captive comrades, like names, nationalities, and addresses. After his release by the Russian troops in 1945, he decided to stay in Italy, until the remedy of the injury caused by the leg amputation, by the Nazis, after his battle wound.

The struggle he had to get through comprised of three aspirations: the fight for his survival, to remedy the problem of a leg amputation and to find the means to his repatriation. He found the repository he pursuit in his small brawn notebook, saved from the Nazi's concentration camp, in which he recorded information of his x-comrade in arms and presently refugees and temporary

residents of various refugee camps, but also financial details of his revenues and expenditures.

The referred person who kept all his financial transaction in his diary, had not even graduated elementary school, had a minimum knowledge of arithmetic, limited up to 4 basic operations (addition, subtraction, multiplication, and division), with incomplete learning even of its mother tongue, due to the imposition of the teaching the language of the conquerors and administrators of Dodecanese, that is Italian.

Financial transactions are written in only four pages, or only four pages were saved through the 70 years past ever since. Besides the four pages of the Diary including financial transactions there are also others with not accounting records but descriptions referring to economic transactions along with detailed information of the persons and places involved and the circumstances. Furthermore, there are descriptions in scattered notes of significant facts of the young x-captive and present refugee during his stay in the refugee camps related to his economic and financial situation. The most relevant facts to economic situation as well as to financial transactions and accounting principles are the following:

1. A case of a dispute and settlement of financial responsibility (Liability) which turned out as Bad Claims and finally Loss from Bad Debts. Transactor party, Place and Time: Saint Orsola Hospital, Bologna, Italy, October, 1945. The young refugee was notified about his account referring to the cost of his stay for about a month in Santa Orsola hospital, which reached 35,000 lirettes and should be paid immediately. He disputed that had stayed there so long, hoping, and waiting for the proposal of the hospital about the lab required examination and rehearse the temporary leg so he could walk, and thereafter to have the final one constructed. He invoked the disability regulation stipulation. He also argued about the payment demanded by the hospital that it will be settled by the government of the state which will incorporate his hometown country, the Dodecanese islands, which would have been either UK, Italy, or Greece. By that concern and argumentation, the young refugee had managed to convince the hospital director about his Liabilities, and he agreed to delete his debt.
2. November 1945. The beginning of an economic activity to increase his income, in the refugee camp of Bologna, Italy. Entrepreneurship, Innovation, Investment. Purchase of small value asset and raw materials. The young refugee needed to find a way to earn some money. He had seen most of his roommates smoking twisted cigarettes and had been informed that he could buy tobacco and cigarette paper from the market to sell them in the camp. He decided to purchase from the market a kilo of tobacco and enough cigarette papers along with a small mechanism the size of a small book for rolling the cigarettes. After returning to his room began testing to roll cigarettes on his bedside table. The result was very satisfactory. Then he used a piece of old hard tire rubber he found on the street and made a makeshift seal- brand of his products. This is how the production and trade of cigarettes began. The refugees of the camp preferred to buy cigarettes from him, and sales were increasing. His small expenses were now handled with the profits that the cigarettes trade brought him.
3. A short-term interest free Loan from a friend. June of 1946. He calculated the money at his disposal. It was almost 5,000 lirettes. For the quantity he supposed that needed to buy in order to achieve a better price, he estimated that he was short at least 3,000 lirettes. He didn't have much choice, so after a prompt thought turned to Maria Rigoni, the Italian nurse he met in Santa Orsola hospital in Bologna. She lent him 3,000 lirettes with pleasure, assuring him not to rush to pay back the amount. It was October 29, 1946 when the loan was paid off in total.
4. Financial aid from relatives in a form of Subsidy. It was December of 1946 when two letters received with great news for the young refugee. One from his uncle who lived in New York and wrote to him that he had remitted him by telegram to the Bank of Italy in Bologna \$50, and another from his brother who sent 5,000 lirettes with the captain of a Greek wooden

ship arrived in Bari, Italy. The construction of an orthopedic leg was estimated to cost 18,000 lirettes. The \$50 collected from the bank corresponded to 12,000 lirettes, which along with the 5,000 lirettes from his brother, and his savings from cigarette selling, could definitely cover the cost for the artificial leg.

5. Starting new business of cigarette trade, aiming to increase income and after that to acquire specified personal items and professional equipment and supplies. January 1947. Santa Fara refugee camp in Bari, Italy. The young refugee thought to delay his repatriating for few months and take advantage of his stay for as long as he was permitted by the Italian government, to earn some more money. The purpose was to buy various personal items, such as clothes, shoes, some carpentry and other tools for his work, and some haberdashery such as threads and needles, since he sensed that he would probably have to orient himself to a new job because of the disadvantage he acquired with amputation. Trade, despite such adverse conditions prevailing in the foreign country, left a positive first taste and seemed to him a good solution for his livelihood. He sought not to let his family and friends neither his patriots show the bad position he had been in, even if the amputated leg would remain forever an indelible mark to remind him of his Calvary, which he was trying to hide wearing the artificial limb and walking slowly. It wasn't so much the pity of others that he wanted to avoid but aiming to erase from his mind these three years of impoverishment. The Greek petrol ships arriving in Bari, were unloading cigarettes of many brands. He bought from the ships several boxes of Greek cigarettes and began new business by selling them in the refugees of the camp of Santa Fara. The business started operating with satisfactory revenues and profit.

3. Literature Review

Accounting practice and methods can be traced back more than 10,000 years in Middle East and Mesopotamia region (Previts et al., 2012). Since then, humans recorded in clay on wooden or stone or marble surfaces and skins, first, until the discovery of the papyrus and last of the paper, with various symbols the production and their commercial transactions. (Friedlob, et al, 1996; Henio, 1992). The older accounting records dating back to almost 7,000 years, have been found in Mesopotamia, among which are documents showing data of financial transactions as well as trade in goods (Friedlob, et al, 1996; Henio, 1992).

The increase and complexity of the financial transactions of modern man between businesses and public services, leads accounting to a necessary function of every household that significantly affects our daily affairs, to the extent that it becomes important to have a greater picture of processes through which this influence was created and maintained. The connection of accounting in the daily life of modern man is evolving into an important field of research and analysis. Relevant surveys and publications refer to the use and value of accounting for day-to-day transactions, focusing on different subjects but relative to social life.

Among the cases of application and use of accounting, Haskins (1903), revealed that "accounting was applied to both the daily life of the household and the economy and administration" (Haskins, 1904; referred by Soll, 2014). through the longtime study of accounting history.

Diaries were used by farmers for keeping records of their farm operations some of which use it merely to record only daily happenings of the farm, or personal happenings or a complete record of their business. Some others preferred to record all these categories of information (Federal Board of Vocational Education, Office of the Surgeon General, and Bureau of War Risk Insurance, 1919). The important and essential difference of a Diary from an ordinary accounting book is that the Diary includes not only business records but personal information as well (Walker and Llewellyn, 2000).

Hopwood (1994) describes and emphasizes the significance of accounting in our financial life, and what accounting may pertain to everyday life of people who are not professional accountants.

McPhail and Cordery (2019) argue that historical and current structures can limit the way

accounting research uses theological perspectives, believing that the concerns on contemporary economic and knowledge system are in crisis and require alternative ways of questioning to understand and respond to this system. Iman Wahyudi (2021) in his recent study on "Everyday Life of Accounting Disclosure – Exploring Home Accountants' Practices in Indonesia" found that "accounting practices at home such as budgeting, record-keeping, decision making, don't play any role in the privacy of the homes, since the practice of budgeting indicated the domination of cash basis accounting instead of an accrual basis, aiming to avoid a cash-flow deficit" (Wahyudi, 2021:1 & 15).

Household research has highlighted, among other things, the link between accounting practice and financial responsibility, the link between lifestyle changes and household accounting (Carnegie, G. D., and Walker P. Stephen, S.P. (2007b). From the literature review it has been highlighted that "accounting practices and terminology have come to permeate everyday life" (Hopwood, 1994:299). The reciprocal interaction of accounting with practices and processes of daily life in a rigid patriarchal socio-cultural and juridical context is recorded in the literature research of Bernal, et al (2019), which reveals that the inability of women to use accounting practices to protect their interests strengthened male dominance and maintained the view that women would remain in a decorative role and needed a good and decent husband (Ramlugun, et al., 2016). Household accounting features and application in Australia from the early nineteenth to around the mid-twentieth century has been studied by Carnegie and Walker (2007a), extending their initial study adopting a micro-historical approach to examine actual accounting practices using household records for the purpose of adapting and interpreting accounting transactions, indicating that "household accounting was an instrument for restraining female consumption, particularly during times of crises, and that accounting in Australian homes focused on maintaining records of routine transactions as opposed to the preparation of budgets and financial statements". This research also examines accounting practice in the home, which was performed by women and men" (Carnegie and Walker, 2007a). The results revealed that both men and women were involved in household accounting in Australia regardless of social class. Household accounts were a component of different and integrated personal record keeping systems. The findings show similarities but also differences with modern written literature and practice.

Histories appearing in relevant journals, have focused on technical issues, accounting in business organizations, cost and management accounting, accounting historiography, professionalization, and socio-cultural studies of accounting (Walker, 2008).

The Diary under examination in the present research shows all the characteristics mentioned above regarding the Diaries used by farmers for keeping both business records and personal information. Evaluating a personal diary that has been completed in very adverse conditions of living for the person who kept it, we will focus on the content associated with the recording of financial and accounting events (Mullan, et al., 2011). Of particular importance is the way in which daily financial transactions were recorded and whether they refer to a known accounting methodology (Adriaenssens, and Hendrickx, 2009). If the holder of the diary happens to be insignificant and not at all knowledgeable in accounting, special interest is caused in the way of classification and recording of Income and Expenses. The analysis of the specific pages of the manuscript, written 75 years ago, should highlight the criteria that may have led a young person struggling for survival, social acceptance, and integration to turn to accounting. The predominant motivation for the registry of financial transactions, always given the need to ensure daily survival, is undoubtedly the pursuit of manufacturing an artificial limb, to improve self-care but also for the psychological upliftment of the mutilated refugee. The second most important and priority motivation was to secure money for his repatriation.

The present study, therefore, is offered for enrichment and somehow completion of the existing research on an important issue from a social and accounting point of view, for a period particularly burdensome for all humanity, that of WWII.

4. Methodology

The paper is primarily grounded on the handwritten diary of the P.O.W. and secondary on the existing literature regarding micro-historical analysis, diaries as archival sources, histories of accounting in everyday life, accounting in illiterate communities, and accounting histories of war. In addition, it also draws on new research firmly embedded in the improvised and self-taught bookkeeping, applied in everyday transactions. The methodological approach of the accounting content of the former prisoner's manuscript diary is attempted with an Analytical Quality Procedure, which aims at the interpretation and explanation of spreadsheets, from the point of view of any correlation with the applicable accounting principles.

Despite the lack of clear terminology in the international literature, qualitative research (Morse & Richards, 2007; Weis & Fine, 2000) has been applied in many cases and in various fields of the social sciences. The differentiation of the definitions of qualitative research derives from the different approaches of the researchers, depending on the theoretical directions they follow (Denzin and Lincoln (1994; 2005) to arrive at the role and purpose it expresses today as a localized activity, which illuminates the environment and the changes that take place, through interpretive practices. Tesch Renata (1990) distinguished 28 qualitative research approaches that were categorized based on the focus of interest in four main types.

The present research falls into the category of approaches emphasizing on understanding the meaning of the text or action that includes phenomenological research, existential-phenomenological psychology, empirical phenomenology, interactive phenomenology, experiential phenomenology, case analysis, life stories and interpretive research. The application of a deterministic quality of analysis is followed in the present research with the thorough analysis of the data.

Among the tools for achieving quality analysis are included notes, interviews, photographic and videotaped content, and personal diary notes. The specific qualitative analysis has the structure of a discussion of micro-level accounting of diaries in historical research (Walker, 2003).

The present analysis attempts to focus on an interpretive, naturalistic approach through the study of the available manuscript pages pursuing to understand and interpret the phenomena and events hidden in the diary (Denzin & Lincoln, 2005: 3; Henwood & Pidgeon, 1994). Although qualitative research is performed without the use of numerical data and mathematical calculations (Hayes, 1997; Strauss and Corbin, 1990), the present research also includes quantitative approaches due to the specific content of accounting transactions, with a qualitative targeting to be suitable for the study of the person who kept the diary in the "real world" he was in at that time (Parker, 1995). The reasoning and the way in which the "protagonist" experienced the events (Willig, 2001) focusing on his behavior (Hayes, 1997) but also on certain internal structures (Lund, 2005) are especially investigated.

5. The Research

The research data are:

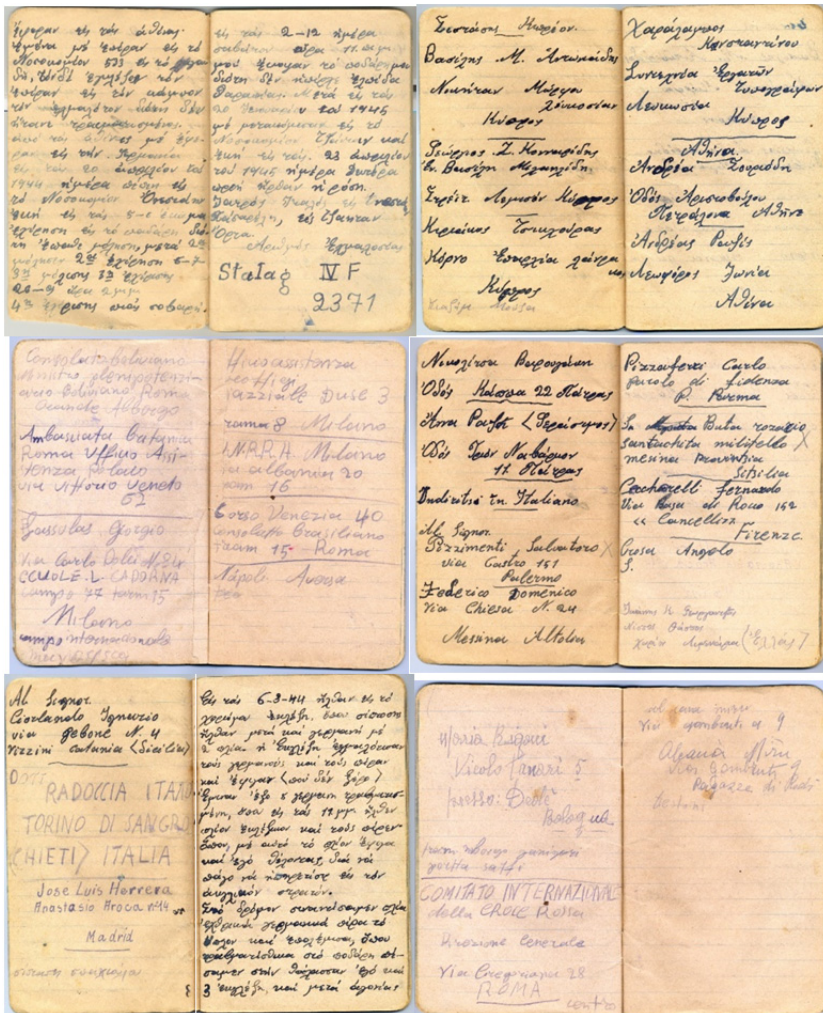
The **person** who recorded the financial transactions, in this case the 22-year-old Greek who, in addition to his mother tongue, also communicates in Italian to a satisfactory degree. He has received minimal education since graduating from the fifth grade of the Greek Primary School, knows the basic operations of arithmetic and has absolutely no knowledge of finance and accounting.

The **object** includes several pages of the Diary / Scratchpad / Bookkeeping Notebook, some with personal information about the adventure of the young P.O.W., names and addresses of comrade in arms, captives and refugees, information about U.N.R.R.A etc. (General information – photos 1 -6), while four pages content purely or mostly financial transactions' data or annotations regarding accounting entries (Financial recording photos 1-4). Besides, information is gathered from scattered notes referring to the struggle for survival and returning to a normal life and to the homeland.

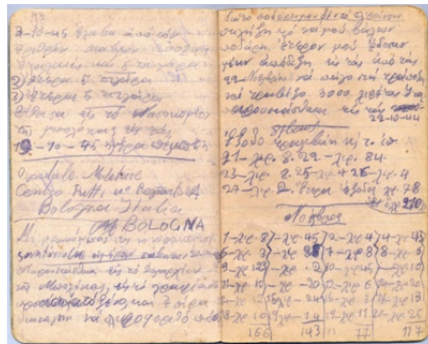
Time and place of financial transactions registration:

The years followed his release from the German concentration camp, that is eight months of 1945, the whole of 1946, and the beginning of 1947, are the years mentioned in the diary. The recording place was Italy after his crossing the country to restore the amputated leg, and mainly in the refugee camp in Bologna.

Type of recording: The financial entries contain the corresponding Year, Month and Day, as well as the Amount and Currency of each transaction. Expenses have been registered analytically while revenues which occurred less frequently and came from specific sources have been registered more descriptive. All numerical calculations were done by memory, as there was no other way or any help of any kind. Hence some numerical calculations emerged. Sub-Total and Balance to be transferred amounts are presented. Cash basis principle is preferred over to accrual basis entries.



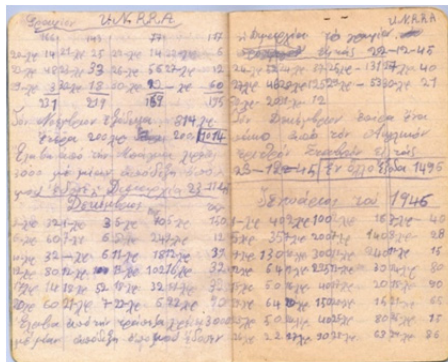
General information photos 1 – 6



Financial Recording Photo 1.

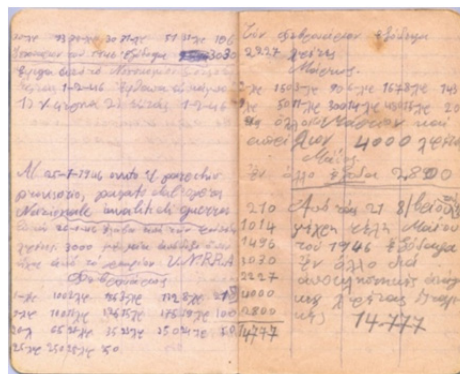
1.	3-10-45, 1 collected from Red Cross 200 Italian Liretes and 5 cigarettes.			
2.	2) Another 5 cigarettes			
3.	3) Another 5 cigarettes			
4.	I arrive in Bologna Hospital on 18/10/1945, Thursday			
5.	Military Hospital Putti, (Ospedale Militare Centro Putti no regiatio) Bologna Italia			
6.	I have been transferred to Santo Orsola Hospital, on Saturday, 20-10-1945			
7.	I showed up at the Bologna City Hall (1) at the Bureau of Foreign Affairs and received an order to find out how much it would cost to make an artificial leg. I was given a voucher dated November 22, 1945, to go to the bank to draw 3,000 Italian Lire. They reply that they don't pay for the artificial leg in total.			
	• I showed up on 22-10-1945.			
8.	October			
9.	Expenses, Bank, etc.			
10.	21- lirete 8	22- lirete 84		
11.	23- lirete 8	25- lirete 4	26- lirete 4	
12.	27- lirete 2			
13.	Other miscellaneous expenses, lirete 78			
14.	*			
15.	In total 210			
16.	November			
17.	1- lirete 8,	lirete 45,	2- lirete 4,	4- lirete 43
18.	6- lirete 3,	lirete 38,	7- lirete 8,	8- lirete 6
19.	9- lirete 123,	lirete 2,	10- lirete 45,	lirete 10
20.	11- lirete 10,	lirete 20,	12- lirete 6,	14- lirete 20
21.	14- lirete 12,	15- lirete 24	16- lirete 3,	17- lirete 13
22.	18- lirete 10,	19- lirete 14	19- lirete 11,	20- lirete 25
23.	166	143	77	117

* [omitted expenses registration 22 lirete]



Financial Recording Photo 2.				
1.	166	143	77	117
2.	20- lirete 14	21- lirete 25	22- lirete 14	22- lirete 6
3.	23- lirete 48	23- lirete 33	26- lirete 56	27- lirete 12
4.	29- lirete 3	30- lirete 18	30- lirete 22	-- lirete 60
	231	219	169	195
5.	In November I have spent 814 lirete (231 + 219 + 169 + 195)			
6.	Other 200 lirete 200 = 1.014 lirete			
7.	I have received from the Bank lirete 3.000 with the voucher from Bologna City Hall, on 23-11-1945			
8.	December			
9.	3- lirete 32	4- lirete 3	5- lirete 70	5- lirete 150
10.	6- lirete 60	7- lirete 6	8- lirete 24	9- lirete 12
11.	10- lirete 32	-- lirete 6	11- lirete 18	12- lirete 39
12.	12- lirete 80	12- lirete 1	13- lirete 102	16- lirete 32
13.	17- lirete 14	18- lirete 52	18- lirete 32	19- lirete 32
14.	20- lirete 60	21- lirete 7	22- lirete 6	22- lirete 90
	278	74	252	355
15.	I have received from the Bank lirete 3.000 with the voucher from Bologna City Hall, the UNRRA office, on 22-12-1945			
17.	24- lirete 52	24- lirete 37	25- lirete 131	27- lirete 40
18.	27- lirete 46	28- lirete 125	29- lirete 53	30- lirete 21
19.	30- lirete 20	31- lirete 12		
20.	396	348	436	416
21.	(In December I collected a package from English Red Cross, on 23-12-1945)			
22.	**			
23.	Expenses in Total 1.495			
24.	January 1946			
25.	1- lirete 40	2- lirete 100	2- lirete 16	3- lirete 40
26.	5- lirete 35	7- lirete 200	7- lirete 140	8- lirete 28
27.	9- lirete 130	10- lirete 300	11- lirete 240	11- lirete 15
28.	12- lirete 64	12- lirete 225	13- lirete 30	14- lirete 80
29.	15- lirete 50	16- lirete 40	17- lirete 20	18- lirete 90
30.	19- lirete 64	20- lirete 150	20- lirete 15	21- lirete 65
31.	23- lirete 50	24- lirete 40	25- lirete 80	25- lirete 15
32.	26- lirete 22	27- lirete 90	28- lirete 63	29- lirete 86
	455	1.145	604	419

** [sum of expenses = 1.497. Expenses' re-calculation = 1.495. Error in expenses calculation 2 lirete]

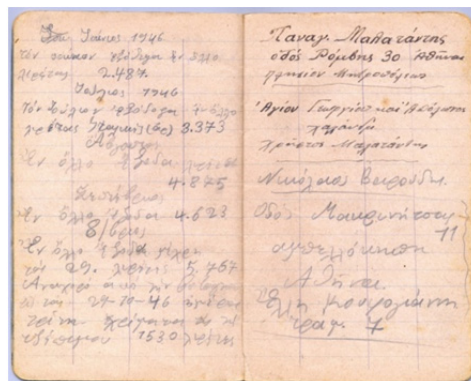


Financial Recording Photo 3.				
1.	30- lirete 93	30- lirete 30	31- lirete 51	31- lirete 106
2.	***			
3.	In January 1946 have spent 3.030			
4.	I left from Santa Orsola hospital on 1-2-1946			

Financial Recording Photo 3.	
5.	I have arrived in the Refugee Camp V.Cerna, or Cirena (???) on 1-2-1946
6.	26-01-1946 I received from the bank lirete 3.000 with the voucher from the UNRRA office.
7.	February 1946
8.	1- lirete 100 2- lirete 185 3- lirete 132 8- lirete 210
9.	9- lirete 100 11- lirete 125 15- lirete 175 19- lirete 100
10.	20- lirete 65 21- lirete 35 23- lirete 350 24- lirete 50
11.	25 - lirete 250 28- lirete 250
12.	****
13.	On February I have spent 2.227
14.	March 1946
15.	2- lirete 150 3- lirete 90 6- lirete 167 8- lirete 143
16.	9- lirete 50 11- lirete 300 14- lirete 480 15- lirete 20
17.	In total, March and April expenses 4.000 lirete
18.	May, total expenses 2.800
19.	210
20.	1014
21.	1496
22.	3030
23.	2227
24.	4000
25.	2800
26.	14.777
27.	From 21 October 1945 to the end of May 1946 I have spent in total for personal needs Italian lirete 14.777

*** [Sum of expenses = 2.903. Expenses' re-calculation = 3.030. Error in expenses calculation, omitted expenses registration of 127 lirete]

**** [Sum of expenses = 2.127. Expenses' re-calculation = 2.227. Error in expenses calculation, omitted expenses registration of 100 lirete]



Financial Recording Photo 4.	
1.	June 1946
2.	On June I have spent in total Italian lirete 2.487
3.	July 1946

4. On July I have spent in total Italian lirete	3.373
5. August	
6. Expenses in total lirete	4.875
7. September	
8. Expenses in total	4.623
9. October	
10. Expenses in total till October 29, lirete	5.767
11. I leave Bologna on 29/10/46, Tuesday, with cash in my pocket 1.530 lirete.	

6. Results

For some time, credit, and credit transfer, which acted as a stimulus for the development of transaction logging techniques and even primitive exchanges, were considered the only significant aspect of a transaction worth recording (Mills, 1994: 84). Many authors link the influence of educators to accounting at the beginning of the Renaissance through the "new recording process", ie the rewriting of the transactions description text into accounts, and the double entry of transactions, which would later lead to a double entry system (Hoskin και Macve, 1986: 114 και 120).

From the new ledger recording technique, new accounting systems for the purposes of bookkeeping and accounting records have finally been developed and support such systematic investigations of incoming written statements (Kalantonis et al, 2014).

The "Accounting" method applied in the recording of financial transactions in this study is mainly limited to the single-entry method and is inspired by the need to "settle" the financial transactions, while the cash base was preferred over the accrual. However, there are some rules and accounting principles that appear in the bookkeeping diary as a preference for the method of registration. All entries refer to the local currency of Italy, the Liretta, except in the case of the US remittance, which is in USD, with the exchange rate explained subsequently.

It is observed that cash expenses are of small value, but they are many and appear often and in detail. Instead, revenues are recorded in a more descriptive way. The most important asset, the "Artificial Leg", has been reported and its acquisition value has been recorded according to the estimate that existed. Despite the lack of funding from UNRRA, it was finally possible to raise the necessary amount by the young refugee and self-finance its construction, with the aid of UNRRA as well as from remittances of relatives and the profits made by the business of selling cigarettes. Regarding the nature of dual entry as a business or academic technique, it is concluded that each of the different forms of listing expression over time reflects the needs that social functions (entrepreneurship, administration, and occasional scholarship) have emphasized and gave them priority in recording (Kalantonis et al (2014). In the diary under consideration, the place, the month, the financier, the subset and the total are considered of the utmost importance for the "illiterate" self-taught accountant and are clearly registered. From the above it follows that the science that governs and determines Accounting is not strictly decisive in the way of recording facts and transactions. In the present research, "Accounting" has the obvious aim of recording events related to money transactions.

We can see that the academic never had accounting under his auspices, while entrepreneurship, on the other hand, always had a strong interest in accounting and its development, natural and indisputable (Kalantonis et al, 2014). However, it is widely accepted that science is knowledge derived from intentional (and not accidental) research (Gaffikin, 1984: 12).

7. Conclusion

The conclusions that emerge from the detailed evaluation and analysis of the logbook pages that record financial transactions in the form of accounting entries, include the following incentives that led to the need of recording daily financial accounts:

- The instinct of self-preservation and survival that is sought, which also leads to a strict and

detailed recording of all daily transactions that shape income and expenses.

- The insatiable need to acquire an asset, basic and necessary for a better quality of life, such as the artificial limb, which on one hand will help reduce the disability as he will be able to be supported and walk better, and on the other will help to cover the handicap to those who see him.
- The unquenchable desire for repatriation that requires proper monitoring and recording of financial data, to ensure, among other needs, the saving of travel costs.
- The acceptance of handicap and the foresight to deal with it, through the acquisition of assets, in the sense of fixed assets, tools and small items, which will yield long-term benefits, in order to overturn the image of the absolute catastrophe that brought him very close to death, with that of a simple adventure that left him with a "small" disadvantage, and turned his three-year adventure into a journey like of an "immigrant", who managed to return with some, albeit minimal, assets, despite his handicap.

Among the outcome of this research is that basic bookkeeping knowledge to record everyday transactions arises from the daily needs of the individual and is configured according to specific environment and circumstances. The evidence of this study is displaced in the handwritten Diary-Book, in the scattered notes of the economic situation of the Diary writer, and the existing literature review on relevant issues.

The preference of this style of daily register trading shows that the selection method is related on one hand to the specific needs of the user accountant and, on the other, to the ease of understanding the basic accounting theory and skills. Therefore, it is obvious that expenses, even the smallest amounts, are recorded in detail and as individual entries, while revenues, which are less but larger amounts, are not simply recorded, but described in more detail, and try to provide more duplicate entry information, with a more comprehensive description.

The inadequacy of registering transactions in a dual entry system is obvious, but also justified, as special training is required, in addition to theoretical training. In general, therefore, both the theoretical and the practical assimilation of double entry require scientific and vocational training, unimaginable skills for an illiterate former prisoner and a later refugee. The importance of evidence that is rare, as well as the importance of expenses that are almost daily, are recorded with the corresponding stress for the future. This is reflected in the anxiety about the basic "artificial leg", with its production costs being unaffordable. Comparing the "personal accounting" of a former prisoner and afterward refugee struggling to survive and repair his mutilated leg with the accounting of a simple business, we could consider the "artificial leg" as the most valuable "fixed asset" for its physical and psychological "balance". Simple transactions of even insignificant goods or events, such as the recording of the collection of 5 cigarettes, are considered particularly important for someone who has gone through all the hardships and sufferings as a 22-year-old ex-prisoner of importance for his psychological condition. The way of understanding and evaluating the importance can be used in academic teaching and training in accounting, as a preferred and effective means of learning, following the same ease shown by the "illiterate" refugee and the special need that applies on a case-by-case basis. The choice and refuge of accounting as a bastion in the worst possible conditions reveals another choice of the social dimension of accounting.

The epilogue of the "story" is that the young refugee managed to raise the amount needed to acquire the most valuable "asset" for him, the "artificial leg". He also managed to save money on his tickets to Greece. Besides, realizing that his disability would not allow him to practice manual professions, he planned to follow the profession of a merchant, and managed to return to his country with two suitcases full of wicker which would be his first commodity. All this success that followed its destruction in World War II, is attributed to the accounting application as a means of guidance in an unknown world and in a tragic environment. The only four pages with accounting entries, with not all the detailed explanations of the reasons behind the specific preferences in registering daily transactions, are some but significant limitations of the present study, however, even these four pages alone give prominence to the way of registry financial transactions by a nonaccountant.

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