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Translating Pacioli: Recounting the Experience

Tradurre Pacioliu: il senso di un'esperienza

50 years ago, I celebrated the end of Orientation with other new Articled Clerks. We had already learned that "double-entry is among the finest inventions of the human mind" (Geothe, 1873) at the Pacioli, a bar in the City of London. I was intrigued by the name. Why was the bar named Pacioli? What had Pacioli to do with the City of London? None of my fellow students knew, and the barman said no-one had ever asked him the question.

By chance I was assigned to do some research at the Institute (of Chartered Accountants in England & Wales) Library a week later. My question led me to meet the Librarian. He it was who introduced me to Luca Pacioli and for that I honor him.

With his note, I went to the Reading Room at the British Museum where they sat me down with me a copy of the Summa and, more important, John Geijsbeek's translation. Being an Englishman brought up on Caesar's Gallic War, the speeches of Cicero, the poetry of Vergil and Ovid, as I read "Accounting Books and Records" I was at once reminded that

"Nec verbo verbum curabis reddere fldus"
Even faithful translation does not have to be word for word. (Horace, 16-13 BC)

And I knew from school, that though an author might not be well-known, the greatest leave us an amaranthine muse. And there in the Reading Room, I began to learn the immortal, the unfading muse of Pacioli.

My Experience:

At first, I considered the literature of translation, and then the challenges the interpreter of any great work must face.

To learn more, I needed to reflect upon the long history of translation to begin to understand the importance and the conflicts. I took my lead from Cicero translating the Greek orators, "not as a literal interpreter, but as orator giving the same ideas in the same form and mould."

And so, I was to translate as an accountant, and like Cicero "not consider it necessary to give word for word, but to preserve the character and energy of the language throughout" (Cicero, 110 BC)

I recollect considering the literature of translation. I found that in the third millennium humans, having acquired the skills of language, calculation, animal husbandry, painting: Society added a new element, the keeping of records, Accounting, the initiation of written

history (Rowton, 1964: Cripps, 1980). As writing developed so does the need for communication and translation. By the second millennium "the oldest code of laws" (Johns, 1903) was translated into the many languages of Hammurabi's Mesopotamia (Mark, 2011).

In 605 BC Sargon of Assyria (King James Bible Isaiah XX) "delighted in having his exploits proclaimed with elaborate embellishments in the many languages of his empire" (Clarke, 1967). A little later King Ahasuerus summoned translators for an edict which was sent "to the deputies and rulers of the provinces which are from India unto Ethiopia, one hundred and twenty-seven provinces, unto every province according to the writing thereof, and unto every people after their language"(King James Bible Esther 8.9). Around 397 BC, we also hear the manner of the translation of a law being read out, "So they read in the book in the law of God distinctly, and gave the sense, (with interpretation): and caused them to understand the reading" (King James Bible Nehemiah: 8.8).

So, the literature of translation is long. Starting in the third millennium BC the need for translation continues today because of our desire to understand, to listen and to communicate. This is especially true as we try to share 24 official languages within the 28 countries of the European Union in the European Union (EU, 2017).

From the second millennium AD, I was now reading The Suma (Pacioli, 1494). Luca Pacioli, the author, was the first person to publish and have printed the principles of accounting. He is rightly known as The Father of accounting'. Although that the idea of double-entry was not new, (Nobes, 1982: Menzies, 2009), for as Luca Pacioli 'discovered' accounting principles and attracted their global attention, so he earned his place in history, most especially in the history of accounting. I wanted better to understand "the Summa" and this led me to the desire to translate.

Now "proper" translation, "interlingual" translation, comprises "the interpretation of the verbal signs of one language by means of the verbal signs of another" (Nida, 1964). However, translation is made within the context of so many challenges that the translator must face:

- from culture
- from language
- from literary style & convention, and
- by the medium of communication.
- So, to the choice

From Culture:

Culture demands that the translator recognizes our society for both "synergy" and "cultural shock" (Hofstede, 2010). For example, the Florentine expression "Ma, che sei grullo" (But you're stingy) translates to English better as "are you kidding" (Richelle, 2012).

Then there is the British expression "with all due respect" - meaning "I think you are wrong" - which may be understood by the Dutch as "he is listening to me" (Meyer, 2014) and the Englishman who assures you "I'm sure it's my fault" meaning "It's not my fault," an invaluable expression, especially for men to who recognize the obligations of marriage.

The translator must recognize the impact of civil law on the custom of the common law mind. (Tubbs, 2000). There is the importance of the custom of the marketplace, with its interdisciplinary harmony and liberal arts tradition, which differs so significantly from the "silo effect" (Tett, 2016) of the modern American business school which fails to recognize that business management "draws on our knowledge and insights from the humanities and social sciences as well as from the physical sciences" and is therefore a liberal art (Drucker, 2008).

This explained to me the key reason Pacioli chose to write his text on accounting "in the vernacular," in the language of the market, in the language of those who would be the users of double-entry accounting.

From Language:

The transformation of prose from one language to another always risks utterly altering the character of that prose. That experience was familiar to post Imperial Romans, who used the proverb "traduttore, traditore" (Davie, 2012). Language by itself offers a treasury of cultural impossibilities such as the translation of "white elephant" (a useless possession – Jewbury,1892).

Languages differ fundamentally. The sound s of languages, for example, vary from the fleet tongue to the guttural. Some languages are not musical, others have familiar melodies. We here will agree that the Italian language is "the most beautiful" in so many versions from Dante to Elena Ferrante. We may also agree that the imprecision, complexity, and multi-meaning words in English can be made yet more complicated when phonetics "can play so great a part" (Arrowsmith, 1962). The word "schedule" is an example.

Even within languages there can be differences, not just in the meaning of a word but in context. Was this the reason that my education began translation from Latin and Greek, dead languages? Is translation in and within English best made after years of classical experience? I think so. For example, The Jaberwocky, a childrens' tale, is not easy to for even an Englishman to understand

> *'Twas brillig, and the slithy toves*
> *Did gyre and gimble in the wabe:*
> *All mimsy were the borogoves,*
> *And the mome raths outgrabe.*

> *(Carroll, 1872)*

From Literary style & convention

Literary style and convention ought also to be considered by the translator. Conventions, however absurd, continue. Thus, in the Iliad, the Gods, the Trojans and the Greeks all speak Greek. Then in the translation, the Greek-speaking Gods, Trojans, Greeks, newly multi-lingual, all speak English. These conventions, equally absurd after the translation, allow the multi-lingual players "their natural names and exaggerated interpretations of their period costumes too" (Arrowsmith, 1961).

Then the literary style of one century may be translated into the literary style of our own century. Greek choral odes become 'free' verse, and Aristophanes' puns require improvisation. In the face of such impossibility, loyal invention is often required.

Responsible inventions, follow the spirit, at least the spirit perceived, rather than the literature of the words and grammar of the original text. Greeks dealt in pounds instead of obols or drachmae. My translation expects Americans to deal with dollars instead of 15th century "grossi" or any of the other coinage mentioned at the end of Chapter 38 (Pacioli, 1494).

Frequently I had to remember that "the translator's necessity is convention" and that, "like most human conventions it is both a blessing and a curse" (Arrowsmith, 1961). As translator, my duty was to convey, as truthfully and as faithfully as I can, my understanding of the meaning Luca Pacioli provides which I believe he wished to leave us.

By the medium of communication

Which brought me to consider the medium of communication for my translation. My colleagues and my students, were familiar with the textbook medium. Few of us are at all familiar with fifteenth century Italian prose, with its limited layout, limited punctuation and absence of illustration. Literal and extremely literal translations of Pacioli had already been attempted. Their failure, at least for me. was clear.

Mere transcriptions of Pacioli's text lost the strength and vitality of his original vernacular. There was a danger that the language of Pacioli, as the language of Dante and his other contemporaries, across the ages might be allowed to give up too much of its muse.

There is even a risk that a translation might be flat and seem almost dull. Therefore, with the Summa lacking the illustration and visual display, to which in the 20th century we are already so accustomed, the addition of appropriate illustration was essential to share the exuberance of our 20th century.

23 years have passed since my translation was published. Today technology facilitates translation of repeatable knowledge work being done "passably by machines" Economist,

2017). Passably because so many such translations have yet to "transcreate" the writers' muse.

So, to the choice

The most difficult problem for the translator, with love and respect for an author and his work, is the choice of the language and its layout when presenting his interpretation. A choice must be made between fundamentally conflicting poles, literal translation or free translation. This is the conflict I hoped to bridge with my contemporary interpretation.

This classic choice (Clarke, 1967, 100) is as problematical as the choice to be made by the Knight in Chaucer's "Wife of Bath's Tale " (Skeat, 1958: p 355). The Knight, bent on learning -what women most desire, is faced with the choice between a wife who is 'foul and old' but absolutely faithful, and a wife who is 'yong and fair' but absolutely faithless. The early English is still beyond technical transcreation

> *"Chese now.'quod she.'oon of thise thinges tweye*
> *To han me foul and old til that I deye.*
> *And be to yow a trewe humble wyf,*
> *And never yow displese In al my lyf.*
> *Or elles ye wol han me yong and fair.*
> *And take your aventure of the repair*
> *That shal be to your hous, by-cause of me.*
> *Or in som other place, may wel be.*
> *Now chese your-selven. whether that yow lyketh."*

(Chaucer, 1387)

Is a translator, who desires to write a fine translation, to choose to be utterly faithful to the author's text, and risk ugly prose which will not be widely read?

Or should he present, in attractive prose, with changes in order and cultural improvisations, even add appropriate illustration, a more attractive version of adherence to his beloved author's text?

Arnold's Advice:

Matthew Arnold (1861) when translating Homer, commented on these two views of the argument. On the one hand, wrote Arnold, the translator should "retain every peculiarity of the original ... with the greater care, the more foreign It may happen to be". On the other, wrote Arnold, quoting from Professor Newman's translation of the Iliad (1856) "the reader should, if possible, forget that it is a translation at all, and be lulled into the illusion that he is reading an original work."

Arnold then advises the translator to pick neither side but to submit to the test "using your own judgement" and:

- Do follow your perception of the qualities of your author, but
- Don't get involved with matters to which there is no answer and try and add flavors which are not generally accepted and
- Don't create a special vocabulary, use your best English. Lastly
- Don't give into current fashions, but be true to your own opinions.

I took his advice. I translated the work of Luca Pacioli in twentieth century America far from the civilization of Renaissance Sansepolcro. I translated from Renaissance Italian, a language whose rules of grammar were never very disciplined, never clearly defined, and now, for all its beauty, a dead language. I was never to know "quite what to be faithful to."

Many of the Muses of that Renaissance Italian may have died. Yet I hoped that an accountant, about the same age as the author, with real market experience, understood the algebra of accounting. I hoped that a teacher knew something of the ways a master teacher wrote. Therefore, I hoped that my focus on the message and a lifelong empathy for would prove both faithful and fair.

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