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A Bookkeeper's Honesty in Describing the World: On the Great Metaphor of Zbigniew Herbert, Recipient of a Master's Degree in Economics¹

Abstract: In Herbert's essays and poems we find not only a wide range of economic problems, but also a real passion with which the author describes the economic fundaments of all civilizations. In the apocrypha *The Portrait in Black Flames* and poem "Hakeldama," Herbert creates a great metaphor of the Final Judgment as the Great Book of accounts. This is nothing unusual, as the poet held a master's degree in economics from the School of Economics in Krakow, currently the Krakow University of Economics.

Keywords: Zbigniew Herbert, *The Portrait in Black Frames*, "Hakeldama," bookkeeping, economics as a literary subject, the new economic criticism

Here, as you have heard, we have Poland (it would take too long to explain what kind of Poland). In any case, one can breathe with one lung. The opportunities for life are generally shabby, but they do exist. (...) In March, I enrolled in the Academy of Trade. Dad got a job; I even began to eat bread; and our relations slowly normalized. I became absorbed in my studies. I lived in an interesting bifurcation between literature and merchant accounting, although I definitively, albeit not hopelessly, broke off with the former. I became increasingly absorbed in my studies (Zbigniew Herbert, *List do Zdzisława Ruziewicza*, przyjaciela we Lwowie, Kraków 27 VII 1945 [Z. Herbert, "Letter to Zdzisław Ruziewicz," a Friend in Lvov, Krakow, July 27, 1945]).²

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² Zbigniew Herbert. *Kamień, na którym mnie urodzono*, Warszawa 2011, pp. 536–537 and 554–555.

In Herbert's essays, civilization is always considered from the point of view of the functioning of the economy and above all free trade, stable law (including commercial law), and peace, which the economy needs so much to function. Thus, important historical eras or figures from the world of politics are often evaluated according to their accomplishments or faults with regards to economic development. Hence the poet-essayist's sympathy for medieval traders' republics despite their numerous flaws and the fact that they do not match contemporary requirements and expectations (Siena, BG),³ as well as his condemnation of Philip the Fair of France, who was detrimental to the economy. At the time of the publication of the essay, the words "autarky" and "statism" (rendered in the English translation as "autocracy" and "dictatorial" – F.M.) used to describe the French king ("Defense of the Templars," BG 133) were used to officially refer to Władysław Gomułka's economic policies. The essayist's statements made it clear that he regarded this ideology as immoral and leading to economic stagnation. Herbert's reader did not have to know that this kind of economic ideology is flawed from a theoretical point of view, but its practical effects were painfully familiar to him or her. Numerous other similar caustic remarks and criticisms of the socialist economy can be found in Herbert's essays. Here are three examples.

The Economy and Socialism

When discussing the reconstruction of the Acropolis, the author emphasizes that this great work was built thanks to small craftsmen's workshops, and not through the establishment of a large state enterprise. This is a clear suggestion that there does not exist an automatic supremacy of public institutional Leviathans in the realization of enormous economic endeavors. This is a subtle but evident distancing from the official doctrine of totalitarian states of the twentieth century that boasted of making use of the gigantic potential condensed

³ I use the following sigla to refer to specific works: BG: "Barbarian in the Garden" [in:] Z. Herbert, *The Collected Prose, 1948–1998*, ed. A. Valles, trans. M. March et. al., New York 2010; SLB: "Still Life with a Bridle" [in:] *The Collected Prose, 1948–1998*, op. cit.; LS: "Labyrinth on the Sea" [in:] *The Collected Prose, 1948–1998*, op. cit.; ES: "Epilogue of the Storm" [in:] Z. Herbert, *Epilog burzy/Epilogue of the Storm*, ed. M.D. Pieńkowska, Warszawa 2001; ED: "Elegy for the Departure" [in:] Z. Herbert, *Elegy for the Departure and Other Poems*, trans. J. and B. Carpenter, New York 1999; I: "Inscription" [in:] Z. Herbert, *The Collected Poems: 1956–1998*, ed., trans. A. Valles, London 2007; MC – "Mr. Cogito"; RBC: "Report from the Besieged City" [in:] Z. Herbert, *Poezje wybrane/Selected Poems*, ed. T. Kunz, trans. J. and B. Carpenter, C. Miłosz, P. Dale Scott, Kraków 2000); R: "Rovigo" [in:] *The Collected Poems: 1956–1998*, op. cit.; UR – *Utwory rozproszone*, Kraków 2010; WG – *Węzeł gordyjski* (Warszawa 2001); the number next to each abbreviation refers to the page in the editions.

in the hands of rulers. A more satirical fragment was smuggled into *Memories of Valois*:

Sentimental landscape is the scenery of sentimental economy; it is no exaggeration to say that the springs of utopian socialism lie in Arcadia. Here, Virgil walks alongside Proudhon. The peasant woman Proxione 'prepared wonderful cakes. She bred bees whose honey was sweeter than nectar which dripped down the oak timbers in the Golden Age. Cows came of their own accord to offer torrents of milk... daughters imitated their mothers, singing with great pleasure at work and as the sheep were led to the meadow. To this tune tender lambs danced on the grass' ("Memories of Valois," BG, pp. 172–173).

One only needs a rudimentary familiarity with socialist realist ideology and literature to notice the maliciousness of the imitation of style. However, the joke cannot override the essence of the accusation of sentimentalism. A lack of – judiciousness is a disgrace in the economy, even in poetry. The criticism is mild because the volume *Barbarian in the Garden* was published in the 1960s, when a period of crackdowns returned after a period of a "thaw." However, after the October 1956 thaw, a more acrimonious commentary by the poet-economist could be printed. Thus, in the volume *Hermes, Dog and Star* we can find the small satirical poem "A Life," which does not operate using irony, but clear mockery, if not biting derision:

at night the poet reads
 economics pamphlets
 at night the poet builds
 a paradise for his dead
 it is a white rectangle
 like a block of cheese
 where each has a hole
 oily quiet and warm
 paradise will be finished
 when the class struggle ends
 and when from one hectare
 we will get a given amount
 then a billion light bulbs
 will light up
 and loudspeakers sing out

It is certain that this work mocks the socialist economy:

Apart from the ironic overtone of this fragment enclosed in suspicious negation, we can find a suggestion that this does not refer to paradise as an eschatological

place, but to the ‘paradise of the future,’ a utopia adequate to the notions of ideology. Here, we are dealing with the shifting of the basic meaning of the noun ‘paradise;’ this refers to paradise as a “place particularly conducive to some activity,” which in this case finds its source in ‘economics pamphlets.’ The ideological paradise has nothing in common with reality; it is removed from reality to the point that there is no room here even for onirism and it is governed by carelessness,⁴

Piotr Sobotka, one of the interpreters of the poem, writes.

In the economy, there is no room for carelessness, ideology, sentimentalism, or empty promises; at least that is what the famous poet, a graduate of the Krakow University of Economics at the time when economists from the prewar period taught there, claims. In this poem, we find typical elements of socialist reality and ideological phraseology in an individualized version that is partly incomprehensible today. Even those who remember only the last two decades of the Polish People’s Republic cannot recognize in the poem the rhetorical inclinations of Władysław Gomułka, who in his speeches that lasted for hours loved to inform his fellow citizens how many quintals of grain, potatoes, or sugar beets per hectare the progressive socialist economy was capable of producing and what further successes it would achieve in the future (especially once class struggle would end). Today, only documentary films are capable of presenting a world in which huge megaphones dominate the streets, and the word “loudspeakers” in the poem does not refer to a component of home electronic systems, but to a primitive medium of communications from the Stalinist era.

This bloody era has been captured in several accounts, although unfortunately in the form of manuscripts. Hence Herbert’s short stories never entered the canon of post-1956 thaw literature seeking to settle accounts with the past.⁵ Apart from the metaphorical stories about “Stalinism in a medieval cloak,” such as “Defense of the Templars or Albigensians, Inquisitors, and Troubadours,” there are also direct accounts, although they take on various conventions. The psychological short story “Szpicle” (“Narks”)⁶ deals with the means of ideological seduction that causes totalitarian rule to make an ordinary, fairly decent person an “executor of historical necessity,” while the “conformist theme plays a rather secondary role in Edward’s [the protagonist’s] behavior,”⁷ because

⁴ P. Sobotka, “Niebieska systematyka Zbigniewa Herberta” [in:] *Między nami a światłem. Bóg i świat w twórczości Zbigniewa Herberta*, ed. G. Halkiewicz-Sojak, J.M. Ruszar, R. Sioma, Biblioteka Pana Cogito, Kraków–Toruń 2012, p. 197.

⁵ Mateusz Antoniuk deals with the topic of Herbert’s short stories written in the Stalinist era; I make use of his commentary (M. Antoniuk, *Otwieranie głosu. Studium o wczesnej twórczości Zbigniewa Herberta (do 1957 roku)*, Biblioteka Pana Cogito, Kraków 2009).

⁶ AZH Accession 17 917. I use the abbreviation AZH to refer to materials from the Archive of Zbigniew Herbert in the National Library. References according to: *The Archive of Zbigniew Herbert: Inventory*, ed. H. Citko, Warszawa 2008.

⁷ M. Antoniuk, op. cit., p. 261.

the poet is more impressed with the psychology of compensation and self-enslavement. Instead, infatuation with power, ruling, and a simple explanation of history produce the protagonist. Likewise, the caustic, grotesque work titled: "Sprawa słonia" ("The Case of the Elephant"),⁸ which is a satire of the post-Yalta world order, as well as the short story "Dzieci" ("Children")⁹ do not deal with the economic side of Stalinism (in the latter case, this is a study on bringing up children to become informants in the style of Pavlik Morozov). Only "Sztandar" ("Banner"), an unpublished novella written in 1955,¹⁰ presents the life of merchants during the time of the so-called "battle for trade."

This is the story of the preparations of a small community in a Polish town for the twenty-fifth anniversary of the Congregation of Christian Merchants. The celebration's main elements are Church ceremonies such as Mass, or the blessing of a banner with the Virgin Mary, as well as a banquet. The jubilee is not successful as, for an unknown reason, the standard-bearer drowned in the pond, while the newly-funded banner was found in the mud. As Mateusz Antoniuk emphasizes, this is a distinct allusion to attempts at the liquidation of private retail businesses in the 1940s: "The entire work is permeated with a strong aura of decadence and catastrophe. The shadow of a definitive and inevitable end hangs over the world of merchants; it is depicted not without features of irony"¹¹ and points to an interesting biographical context:

Over the course of several months in 1948, Herbert edited *Przegląd Kupiecki*, a small information bulletin published by the Association of Merchants' Guilds in the Gdansk Region. Each issue was addressed to guild members and contained information about new legislation regulating (read: hampering) the functioning of the private trade sector. The communiqués of merchants' guilds, obituaries, announcements, and articles by the association president were also published there. Interestingly, the texts published in the bulletin introduce this very world and its mood, which Herbert depicted in his short story. From these texts emerges a doleful image of a professional group losing its space for existence, trying to extend its existence with the aid of various activities. Gdansk merchants frequently declared their loyalty towards the people's state. Delegates of the national council send their New Year's regards to President Bolesław Bierut (*Przegląd*

⁸ First published in *Polska. The Times*, July 26–27, 2008.

⁹ AZH Accession 17 911.

¹⁰ AZH Accession 17 922. This novella was considered by Mateusz Antoniuk in the chapter *Narracje i fabuły* ("Narratives and Plots") in the book devoted to the poet's early writing (see: M. Antoniuk, op. cit., p. 264.) The author classifies the short story as "a novella similar to poetics" due to its "one-plot composition and characteristic constraining of the plot's time and place" (ibid., p. 264).

¹¹ Ibid., p. 266. At this point, Antoniuk cites statistics attesting to the decline in the number of stores by more than half, from 131,000 to 58,000 (according to A. Albert [W. Roszkowski], *Najnowsza historia Polski 1914–1993*, Kielce 1994, p. 296).

Kupiecki 1948, no. 2). On the pages of its press organ, the association announced that “the aim of the merchant under the new economic system cannot be the desire to become wealthy, but his responsibility is to make sure that the population has access to goods at prices accessible to them” (1948, no. 8). Apart from gestures of submissiveness, it undertakes efforts to maintain the corporate identity in the prewar forms under the Sanation regime that ruled Poland in the late 1930s. “From time immemorial, December 8th, the feast of the Immaculate Conception of the Virgin Mary, Patroness of Merchants, is celebrated as the Day of the Merchant. Likewise, this year’s celebration (...) will be a day of reflection and considerations of trade and its fate,” the president of the association wrote in the bulletin (1948, no. 22). The celebrations of the twenty-fifth anniversary of the Association of Independent Merchants in Kartuzy begin with “a solemn service in the church, once a monastery” (1948, no. 17), and on the occasion of the third anniversary of the Association of Independent Merchants in Kwidzyn gives the local branch... a banner (1948, no. 18). Editing these and similar memorandums was among Zbigniew Herbert’s (undoubtedly boring) tasks. However, we can presume that this gave him the concept for the short story that would be published seven years later.¹²

The Herbert scholar makes note of the novella’s similarities to Thomas Mann’s novel *Buddenbrooks*, although “the end of Polish merchants’ world takes place on a smaller scale; [hence] it is more easily prone to mockery and disregard, which is the source of sadness in this story.”¹³ We should add that this is history repeating itself, albeit in a grotesque form, in order to, at this point, reference Karl Marx’s famous witticism about history, which repeats itself as a farce.

Herbert’s first literary works, which he had decided were not good enough to be published, are something entirely different from the essays of the mature writer; they are short stories about important elements of European culture, and in which the good and bad, but always important, traits of our civilization appear. In the conclusion of this text, I will mention Herbert’s reservations about the French *Annales* school of history and its Marxist inclinations. At the same time, it should be emphasized that he and Ferdinand Braudel shared a passion for confronting even the most ancient history with the present and, like the latter, Herbert could be capable of saying:

Our mission was to constantly confront the past with the present, a frequent transition from one to the other, an unending recital of two free voices. (...) History is nothing other than constantly asking the past times in the name of the problems

¹² M. Antoniuk, op. cit., pp. 266–267, footnote 141.

¹³ *Ibid.*, p. 266.

and interests – even in the name of fears and anxieties – of the present time that surrounds and besieges us from all sides.¹⁴

In particular, Herbert shared the gradual rejection of a strictly political vision of history with the author of *The Mediterranean*.

The Civilizational Wonder of Bookkeeping

Many literary scholars believe that Herbert's decision to study economics was the result of his submissiveness to his father, a lawyer and economic activist who in his prewar professional career was the director of cooperative bank, worked for an insurance company, and was a collaborator of Eugeniusz Kwiatkowski during a brief postwar episode in rebuilding Gdynia's earlier architecture. This myth has been debunked by the poet's biographer Rafał Żebrowski, who has demonstrated that Herbert was genuinely interested in economic theory and practice.¹⁵

It seems that, for Herbert, life “in an interesting bifurcation between literature and merchant accounting,” as he wrote in a letter to Zdzisław Ruziewicz, a friend from his youth, was not something unpleasant for him, and he was “absorbed” in his studies.¹⁶ In any case, Zbigniew Herbert was capable of imagining that bookkeeping, the area of economics widely considered to be the most boring and dull, could be a passion for someone, even a lighthouse lighting up the darkness of the cosmos. At least, that is what the conclusion of one of the essays in *Apocrypha, Still Life with a Bridle* implies.

Laypeople have few associations with the term “double-entry bookkeeping,” which they generally identify with “creative bookkeeping” or simply fraud, at the same time inflicting enormous moral harm on one of the most important discoveries of not only economics, but of our civilization. The innovation of the double-entry in bookkeeping (the columns “owes” and “has”) is one of those ideas without which we could not exist; it is impossible to imagine the functioning of the world without this element of economic life. Nothing in this matter changes the fact that most people do not realize this. Apart from experts, nobody knows that contemporary civilization could not function without thousands of other inventions of whose existence we are unaware, even

¹⁴ F. Braudel, “Morze Śródziemne” [in:] F. Braudel, F. Coarelli, M. Aymard, *Morze Śródziemne. Region i jego dzieje*, op. cit., p. 5. This text is a fragment of a book under preparation. I discuss the similarities and differences between the historians from the *Annales* milieu and Herbert, especially with regards to their respective understanding of the development of European civilization, at the end of the work I am preparing.

¹⁵ R. Żebrowski, op. cit., pp. 536–537 and 554–555.

¹⁶ *Ibid.*, p. 555.

though we regularly use tools constructed on their basis. Herbert represented part of bookkeeping in a refined short story which, to tell the truth, has not been properly recognized by scholars who usually do not mention this apocrypha as an important artistic achievement. Perhaps the crux of the problem is that it is not understood by readers as a result of their unfamiliarity with the history of the development of economic record keeping.

The title “Portrait in a Black Frame” is ambiguous. On the one hand, at a literal level it is a reference to the color of picture frames that were popular in the seventeenth century and were characteristic of Dutch painting. On the other, because the protagonist is a controversial figure, at least in terms of today’s norms, we could treat the emphasis on the black color as symbolic. The story’s protagonist, Jan Pieterszoon Coen, the son of a petty merchant from Hoorn, was sent to the Far East in 1607 as an inspector of the East India Company, eventually becoming the governor of the Dutch East Indies.¹⁷ In accordance with Herbert’s procedure as a writer to clearly classify the genre of a literary work, the short story has been included in the *Apocrypha* section. The protagonist is a real figure who is widely known in Dutch and European history, but the story about his supposed love for bookkeeping is, of course, fictional.

The idea to write this work was based on a minor detail from Coen’s biography. The young Coen studied bookkeeping and trade in Rome where Justus Pescatore (whose real name was Joost de Visscher), a Dutchman from Hoorn who may have been a distant relation of Coen’s, for whom the future statesman worked and from whom he learned. The protagonist of the apocrypha, in essence a bloody dictator with unlimited power who gained infamy for killing off the entire population of the Banda Islands, has no friends as a result of being a lord of life and death. The only kindred spirit is Souw Bing Kong, a Chinese moneylender living in a seedy alleyway of Batavia. This “shameful and deeply hidden friendship” caused the omnipotent governor to secretly sneak out of the guarded palace and visit his friend in solitude “with no bodyguard.”

¹⁷ Governor Coen was the subject of a BBC documentary film (*Nutmeg and Cloves*, an episode in the *Spice Trail* series). *Encyclopedia Britannica* contains his biography, which includes the detail that he studied bookkeeping in Rome; the *Jewish Encyclopedia* informs that he studied trade and accounting in Rome and ponders the topic of his supposed Jewish origins. Stephen R. Bown provides the most details in the book *Merchant Kings: When Companies Ruled the World, 1600–1900*, New York 2009. This hero of Dutch colonialism received recognition in life and after his death; several monuments have been built for him, while he was the patron of several ships. Currently, however, he is mostly discussed within the context of his responsibility for the genocide of the inhabitants of the Banda Islands, the only place where *myristica fragrans* grew at the time (a penal journey). In 2011, anti-colonialists destroyed a monument to this national hero in Hoorn as a result of what was once believed to be his virtues yet now are considered to be criminal vices. According to today’s norms, not only genocide but colonialism itself are subject to essential criticism.

What did they talk about? About accounting, which was the hidden passion, even the love of the governor. Bing Kong would reveal the secrets of the Chinese method of bookkeeping, and Coen would sing the charms of Italian bookkeeping. After a day filled with hard work, the administrator of the Dutch colony felt relief, comfort, almost a physical happiness when he thought of the white sheets of paper and two columns of numbers under the rubrics 'owes' and 'has'; they ordered a complex, dark world just like the ethical categories of good and evil. Bookkeeping for Coen was the highest form of poetry – it liberated the hidden harmony of things ("Portrait in a Black Frame," SLB, p. 275).

Before we try to understand the deeper meaning of this paragraph, and above all the peculiar pathos of the last sentence, let us make note of the historical forms of bookkeeping that are mentioned. Without this, it will be difficult for us to conceive what philosophically exalted element could be found in this "higher form of poetry," and especially why a European and a Chinese meet confidentially like conspirators belonging to a secret lodge. Why does one fascinate the other? Why does this intercultural encounter take place on the plane of bookkeeping theory? What caused the Hegelian relationship between master and slave, natural in these circumstances, to be overthrown, especially if we assume that the Hegelian metaphor was taken literally in colonial conditions?

One of the greatest trade inventions that revolutionized the monetary economy of first Europe and later the world was so-called double-entry bookkeeping, which thanks to its transparency made creating a balance sheet of net gains and losses easier. Modern capitalism would not exist without double-entry bookkeeping, while the fierce debates between historians regarding the time and place where it was invented result from the fact that it is one of the most important markers of the modern world. Some trace its origins to twelfth-century Pisa, which was then a maritime and trade leader. The 1202 code presented in the Florence Library is cited as evidence: Leonardo da Pisa, *Liber abaci*. Others claim that the principle of double entry was practiced in the early fifteenth century in Genoa, several decades before its mathematical, mature formula was described by the father of bookkeeping, the Franciscan Luca Pacioli in his work *Summa de arithmetica, geometria, proportioni et proportionalità*, published in Venice in 1494.¹⁸ However, the matter is somewhat more complicated.

Meanwhile, historian Ruggiero Romano makes note of the defects of the inscription of Italian double-entry bookkeeping, especially in the late Middle Ages, resulting from the use of Roman numerals. Rather than frequent errors, it was this circumstance that does not qualify early Italian bookkeeping as "capitalist" on the basis of arithmetic imperfection. De facto bank balance

¹⁸ Among others, Norman Davies claims this is so in his *Europe: A History*, Oxford 2009, pp. 401–402.

sheets were prepared with the aid of abacuses, known to the ancient Greeks and Romans, tools that were a kind of counting device. Only a few “algorithmists” used ink and the pen, because they knew arithmetic activities. The great work of the aforementioned Pisan Leonardo Fibonacci, *Liber abaci*, whose title can be literally translated as “The Book of the Abacus,” although in today’s language means “The Book of Calculation,” “was significantly ahead of its time and found full application only in the sixteenth and seventeenth centuries,”¹⁹ Romano claims.

Obstacles were the mentality and people’s unfamiliarity with arithmetic, and above all the use of Roman numerals. A real revolution was brought about only by the use of Arabic numerals, zeros, and a dual entry consisting of two entries: “owes” and “has,” which must add up. It is on this basis that the Italian economic historian claims that real double-entry bookkeeping, which can be considered to be a “capitalist” method, appeared two centuries later. That was also when arithmetic signs such as plus and minus were used and the method of “adding and subtracting from the right to the left” was used; “only the practicality of this new arithmetic language allowed for the full use of the merits of two-sided accounting.”²⁰ We should add that Romano believes that the English and the Dutch were the first to make truly modern use of this invention.

Whereas European bookkeeping, especially its modern form, is barely five centuries old, to some degree it is the result of the development of record keeping from at least Sumerian times, although we cannot always find some sort of continuity. On the contrary, after numerous military and political catastrophes, we are dealing with the rediscovery of old truths.²¹ An expert on this subject, Jacek Adamek, makes note of the fact that the Chinese tradition of economic record keeping, which is at least three thousand years old, has a total of seven basic levels of development. Taking into consideration that not all were known at the moment of the encounter of the protagonists of *Portrait in a Black Frame*, in attempting to answer the question of which of these methods most impressed the Dutch governor,²² we should take three into consideration.

¹⁹ R. Romano, “Kupiec włoski na przełomie Średniowiecza i Renesansu” [in:] idem, *Między dwoma kryzysami. Włochy Renesansu*, trans. H. Szymańska, J.S. Łoś, Warszawa 1978, p. 72.

²⁰ *Ibid.*, p. 73.

²¹ In some textbooks, the bookkeeping tradition is dated even farther back: “The form of double bookkeeping dominant in the world can trace its historical roots in part to accounting entries dating as far back as 8000 BC, which gave rise to the beginning of the process of the registration of economic phenomena and processes expressed first using a natural standard of measurement, and later a monetary one, by humanity” (E. Łazarowicz, *Historia powstania księgowości podwójnej i rachunku kosztów*, Warszawa 2011, p. 12).

²² Jacek Adamek is the author of the book *Kulturowe uwarunkowania rachunkowości w świetle założeń i praktyki rachunkowości islamskiej i chińskiej*, Warszawa 2012, and a series of articles on the topic of Chinese bookkeeping models: J. Adamek, “Historia księgowości w Chinach – rys” [in:] *Finanse w niestabilnym otoczeniu – dylematy i wyzwania. Finanse przedsiębiorstw*, ed. H. Zadora, G. Łukasik, Katowice 2012, pp. 59–66; idem, “Kulturowe uwarunkowania

Historically, the first model of economic record keeping was tri-pillar bookkeeping (*Ru-Chu*), which developed during the rule of the Western Zhou Dynasty (1100–771 BC). *Ru* (profits), from which *Chu* (expenses) were subtracted, was entered, which gave the current state of the dynasty's resources, or *Yu*. Mathematically, this was presented as an equation: $Ru - Chu = Yu$, which was used to calculate government revenues. This simple sequential method was used for almost two thousand years, and was used to measure changes in the imperial assets, but as so-called single-entry bookkeeping it could not have impressed Coen. Besides, it had been rejected more or less in the eleventh century.

The so-called model of four-pillar bookkeeping (*Shizhufu*), which developed during the Tang Dynasty, was a response to the development of trade and the expansion of the feudal economy. It was used in the years 618–1911 AD in both government and private bookkeeping. The individual pillars were: a) the opening balance; b) new revenues; c) new expenditures; and d) the closing balance. The changes in the transaction were described by the equations: $a + b = c + d$; $b - c = d - a$; $a + b - c = d$. Because this was the last formula making use of so-called single-entry bookkeeping, we must reject this method as one that did not satisfy the Dutchman's expectations. What, then, interested the governor, and what method did he practice during his secret meetings with the Chinese moneylender? It seems that this is a reference to Dragon Gate Accounting. This is how Jacek Adamek describes it:

Accounting of the Dragon Gate (*Longmen Zhang*) was a response to the development of the beginnings of the capitalist economy based on the increased economic activity of merchants, local workshops, pawn shops, and the use of refundable financing as a form of capital support for conducting business and financing the state's needs. This model was the first formula of so-called double-entry bookkeeping in the history of Chinese accounting that met the registration expectations of increasingly complicated transaction by both sides of economic transactions, especially of merchants and bankers. The period of the appearance of this method is dated to the late fifteenth century, while it blossomed and functioned, taking diverse forms, in the eighteenth century. The essence of this bookkeeping formula was the use of the following equation: Jin (revenues) – $Jiao$ (expenditures) = Cun (assets) – Gai (the owner's capital and obligations), as well as accounts making possible the conceptualization of the above categories. Every economic operation was reflected in a dual conceptualization, influencing the categories found in the

rachunkowości chińskiej w świetle idei konfucjanizmu," *Nauki o Finansach* 2012, nr 3(12), pp. 43–57; idem, "Społeczna natura rachunkowości islamskiej – wybrane problemy," *Studia i Prace Kolegium Zarządzania i Finansów, Zeszyt Naukowy* 129, Warszawa 2013, pp. 11–26. Interest in Chinese bookkeeping could also result from the distinctiveness of the system, known as "titration" (for more on this topic, see: J. Needham, *The Grand Titration: Science and Society in East and West*, Crows Nest 1969).

opposite sides of the above equation. C. Shimin notes that “(...) in order to close the Dragon Gate, an equilibrium between revenues (Jin) and expenses (Jiao) had to be achieved, just like between the assets (Cun) and claims to it (Gai).”²³

This is the solution of the puzzle from economic history inscribed in literature, and at the same time an invisible thread, a confidential pact of the greatest initiation binding together the two most important areas of creative life: poetry and bookkeeping. We can rightly presume that, according to Herbert, all art is a kind of “conspiracy” understood as such. It should be admitted that this grandiloquent expression is a poetic hyperbole, in which the accounting entry “liberates the hidden harmony of the object,” and thus reveals the Logos (!), which is an exceptional concept, but does not suggest that the poet used it in a joking or ironic way. The metaphorical similarities result from the potential of record keeping to discover the secret of the structure of tangible reality. This is why the accounting record is elevated to the rank of a symbol of an honest description of the world, just like poetry, whose aim is to faithfully present the truth. The epiphanic capacity of poetry and bookkeeping is related to both arts’ ability to reveal the essence of something obscured under the chaos of entangled events, and their ambiguous appraisal.

The Border Area between Ethics and Bookkeeping

Zbigniew Herbert reconciled two passions in his personality: ethics and bookkeeping. What do they have in common? The metaphysical ability to describe the entirety of the world in its transcendence and immanence? (*Portrait in a Black Frame*, SLB). This expression is only partly a joke, because the metaphorical description of Zbigniew Herbert’s work as an ethical-aesthetic book of “owes-has” is not impossible. The word “bookkeeping,” especially in its older form, recurs in the poet’s essays so frequently that this predilection cannot be ignored. Already when describing one of the most impressive architectural phenomena, the style of the late Middle Ages, Herbert justifies his “accounting” approach, somewhat playfully referring to virtue: “A humble aim, an accountant’s view of the Gothic” (*A Stone from the Cathedral*, BG, p. 77). This same motif appears in Herbert’s discussion of the art market during the so-called “golden age of Dutch painting.” The poet presents the dominant material pettiness of the artists’ existence:

We have tried to look at the life of seventeenth-century Dutch painters from the banal and not very striking point of view of the balance sheet: ‘he owes,’ ‘he

²³ J. Adamek, *Historia księgowości w Chinach – rys*, op. cit., pp. 59–66.

has' – that is, petty bookkeeping. It is better and more honest than the pathos and sentimental sighs favored by authors of *vies romancées* written for the tender hearts (“The Price of Art,” SLB, p. 204).

Once again, coquetry is used to justify the “prosaicness” of the description, because the lack of affectation is symptomatic of a lack of honesty and striving towards truth. Many scholars have noted that in Herbert’s poetry the term “pettiness” is positively evaluated, as something “true,” “unfeigned,” and “honest.”²⁴ The case of bookkeeping is similar.²⁵

In the cited fragments of essays, this inconspicuous accounting and its simplicity serve a similar function: they make an unfeigned description of reality possible. Thus, it is unsurprising that in the poem “Hakeldama” (MC), moral problems related to the killing of Jesus Christ and the appraisal of the model betrayal are described using the language of bookkeeping [the spacing of the text – J.M.R.]:

The priests have a problem
on the borderline of ethics and accounting

what to do with the silver coins
Judas threw at their feet

the sum was registered
under the heading of expenses
chroniclers will write it down
under the heading of legend

²⁴ This topic is presented in greatest detail by Ewa Badyda in her excellent monograph *Świat barw – świat znaczeń w języku poezji Zbigniewa Herberta*, Gdańsk 2008. Paradoxically, even at the end of the poem “In the Margin of a Trial” (N) Herbert uses the word “colorless” in the sense that it “sets straight” the excessively emotional descriptions of the Gospels:

hence the scenario of frightened bearded men
and the mob gathering on the mountain named
skull
it may have been colorless
void of passion

²⁵ The negative use of this word appears only twice: in the poem “Oaks” (ED), where a vision of an unceremonious deity (nature? evolution? statistics?) is supported by an image of an unpleasant, even criminal accountant: “but who rules/ a watery-eyed god with an accountant’s face” as well as in the poem “Okopy” (“Trenches,” UR) in which there appears “An accountant of the age in wire-rimmed glasses/ Who curses alternately in Russian and in German” (it seems that this is a symbol of totalitarian rules, some kind of amalgamation of Hitler and Stalin, although his physiognomy is more reminiscent of Trotsky). In both cases, however, this does not refer to an accountant’s dependability. The essence of these images is the treatment of people as numbers, and soulless consent to inflict suffering.

to record it under the rubric
 unexpected earnings would be wrong
 to put it in the treasury dangerous
 it might infect the silver

The entire beginning of the poem, with a complicated spider's web of ethical and religious meanings that we will not consider here,²⁶ has been constructed with the aid of words referring to money (silver coins, treasury, silver) as well as concepts related to bookkeeping (accounting, sum, the rubric of unexpected revenues) as well as verbs related to record keeping (bequeath, annotate, register, interpose). The next part of the poem is based around verbs concerning purchasing and selling (buy, acquire, give, money) as well as philanthropic activity (giving money to the poor):

it wouldn't be right
 to buy a candle-holder with it for the temple
 or give it to the poor

after long consultation
 they decide to buy a potter's field
 and build a cemetery
 for pilgrims

to give – so to speak
 money for death
 back to death

the solution
 was tactful
 therefore why
 does the name of this place
 rend the air for centuries
 Hakeldama

²⁶ As Wojciech Morawski, an expert on the topic, writes, the many-thread reflection concerning money has the traits of Greek theory, the Roman idea of law, and an ethical consideration originating in the Bible: "The contribution of antiquity to the area of finance was significant, although part of it later faded into oblivion. The East created a system of measures and weights and bonds. It is thanks to the Greeks that we have monetary currency as well as the beginnings of theoretical reflection on that subject. The Hellenic Age brought us the first experiences related to the international market. Rome introduced an accurate legal system. Meanwhile, we are indebted to the Biblical tradition and Christianity for the beginnings of ethical reflection on monetary matters" (W. Morawski, *Zarys powszechnej historii pieniądza i bankowości*, Warszawa 2002, p. 17).

Hakeldama
field of blood

What, then, is the purpose of the accounting model? Why does the importance of its use by Herbert transcend the area of the economics, and how can it be applied for other purposes, including ethical and religious ones? After all, this is not a literary game or stylistic exercise on the topic: "Write a poem on ethics using accounting terminology." The ordinary formula "owes-has" precludes sophist tricks in order to elegantly justify villainy ("the solution/ was tactful"), and a simplicity impossible to distort is its greatest allure.

Spending the hour of death counting, rather than spending it in contrition or prayer, was ascribed to the disciple Thomas. In the poem "Thomas" (ES), Herbert justifies his incredulosity.²⁷ In a small work of prose of the same title, published in the daily *Rzeczpospolita* in 1997, near the end of Herbert's life,²⁸ the poet tells another version of his own apocrypha about the doubting disciple, whose end is rather enigmatic:

When Thomas was dying, his lips were moving constantly and the disciples thought that he was praying and confessing his sins, especially the greatest sin, lack of faith. When of the pupils bent before him, he heard that Thomas, called Didymus was counting [*Thomas, The Collected Prose, 1948–1998, p. 661*].

Rafał Żebrowski's interpretive comment is interesting:

Let us assume that 'to count' means the same as to name, describe, leave for posterity, and thus to a certain degree study, and this category was of weighty significance for the poet (see, for example, the poems 'Buttons' and 'Mr. Cogito on the Need for Precision,' RBC). Thus, in Herbert's apocrypha, St. Thomas remains faithful to himself and his role, which does not denigrate his apostolate and the martyrdom he remained silent about.²⁹

²⁷ A new interpretation of this poem was presented by Tomasz Tomasik: *Mistrz empirii. Niewierny Tomasz według Herberta*. There also exists another, unpublished version of this poem uncovered from the Archive of Zbigniew Herbert by Maciej Tabor and interpreted by him in the article: *Drzwi z lukiem zamknięte przed tajemnicą. Motywy biblijne w dwóch niepublikowanych wierszach z późnych notatników Zbigniewa Herberta*. Both interpretations have been published in the volume *Gąszcz srebrnych liści. Interpretacje wierszy Zbigniewa Herberta*, ed. J.M. Ruszar, Biblioteka Pana Cogito, Kraków 2015, pp. 53–81.

²⁸ *Rzeczpospolita* 1997, no. 92, *Plus–Minus* supplement, p. 2.

²⁹ R. Żebrowski, "Religijność Zbigniewa Herberta. Miscellanea" [in:] *Między nami a światłem. Bóg i świat w twórczości Zbigniewa Herberta*, ed. G. Halkiewicz-Sojak, J.M. Ruszar, R. Sioma, Biblioteka Pana Cogito, Kraków–Toruń 2012, p. 36. Rafał Żebrowski's interpretive intuition has working in its favor the fact that it links together prayer and counting, especially in the moment of looming death, and is not unique in Herbert's work, as evidenced by the end of the small work of prose "Walls" (UR, p. 252): "Then you have to lie on the floor, fold your

This kind of explanation of the apostle's behavior at the hour of his death does not seem to be far removed from Herbert's understanding of the "bookkeeper's vision of the world." Bookkeeping or accounting is, after all, keeping records, measuring, and registering the surrounding world. In the above-mentioned poem "Mr. Cogito on the Need for Precision" (RBC), the poet does not demand that the number of victims of totalitarianism is counted in vain; he requests this in the name of the experience of the reality of the world and basic justice towards one's neighbors.³⁰ Besides, Herbert is not a unique writer when it comes to the use of legal and economic metaphors for moralistic purposes. Adam Mickiewicz also writes in his *Notes and Remarks* that "Sin is your only personal property."³¹ However, Herbert's "bookkeeper-like" way of describing reality goes much further. In an interview granted to Rev. Janusz Pasierb, Herbert shares his convictions:

[Rev. Janusz S. Pasierb:] (...) Please tell me if in your yearnings Christianity is a religion full of cheerfulness, trust, faith in the power of reason, and moral progress, as the humanists of the fifteenth century saw it, or do you see in it, like people of the next generation such as Michelangelo or Mikołaj Sęp Szarzyński, the drama of salvation?

[Zbigniew Herbert:] What you say, father, strikes at me... This must be a great drama that gives us dignity. No, I do not want easy forgiveness; thus, I do not go to confession. I do not recognize easy forgiveness [spacing – J.M.R.].³²

For literature, the concept "has-owes" means the creation of a new great metaphor describing the meaning of the existence of the world and the method of evaluating human life, from which nothing can be erased: nothing good or evil; above all, falsifying the records is impermissible. Hence Herbert's

hands against your breast, and close your eyes, and if the appropriate prayer or counting does not come to mind, you have to listen to the creaking of the encroaching floor" ("Pan Cogito a utopie" ["Mr. Cogito and Utopias," UR p. 276).

³⁰ "we are despite everything
the guardians of our brothers
ignorance about those who have disappeared
undermines the reality of the world
it thrusts into the hell of appearances
the devilish net of dialectics
proclaiming there is no difference
between the substance and the specter"
("Mr. Cogito on the Need for Precision," RBC).

³¹ A. Mickiewicz, "Własność osobista" [in:] *Zdania i uwagi, Dzieła*, vol. I, Warszawa 1998, p. 390.

³² "Ze Zbigniewem Herbertem rozmawia ks. Janusz S. Pasierb" [in:] *Herbert nieznanym. Rozmowy*, Warszawa 2008, p. 66.

and do not forgive truly it is not in your power
to forgive in the name of those betrayed at dawn
[“The Message of Mr. Cogito,” MC],

which moved some critics so much. At the same time, this does not refer to the contents of the presented world, and thus a solely literary reality, but to the essence of humanity's true fate, from which nothing can be arbitrarily erased.

Following the grandiloquent trail marked out by Herbert, we can say that bookkeeping is one of Herbert's many great metaphors, and in works such as the short story *Portrait in a Black Frame* or the poem “Hakeldama,” it appears as an epiphanic description of the world's deepest essence. Yes, bookkeeping – whose old-fashioned name was the activity of balancing profits and losses – has the right to claim to be the highest degree of ethical cognition, revealing the power of the truth of human fate and the cosmic logos. Simplicity, clarity, and salience, the three most important traits of accounting records, pass no more and no less than final judgment on the human world. We can even risk saying that this attitude, which we could call the accountant version of the Final Judgment, is of a somewhat religious nature; not a para-religious, but a strictly religious one.

This expression only seems exaggerated. When we take into consideration the entirety of the poet-essayist's work and its tendency to treat art in a religious way (as did André Malraux), as well as the equation between art and bookkeeping in *Portrait in a Black Frame* because of the possibility of keeping a balance sheet of the world's moral essence, this conclusion does not sound so odd. In his *Metamorphosis of the Gods*, André Malraux writes that “the *raison d'être* of Romanesque art, as in the case of any religious art, was the transformation of signs into symbols, breathing life into them by presenting spiritual truth that the world hides and does not value but that humanity should bring into daylight.”³³ In particular, the poem “Hakeldama” corresponds to the inventiveness of poetry conceived as such: it presents spiritual truth that one wanted to hide. The accounting record, transformed into a symbol, is like the weight in the Archangel Gabriel's hand in medieval paintings, and authoritatively proclaims: owes – has, owes – has.

Translated by Filip Mazurczak

³³ A. Malraux, *Przemiana bogów. Nadprzyrodzone*, trans. E. Bąkowska, Warszawa 1985, p. 213. The impact of the vision of art presented by Malraux on Herbert's beliefs is a matter for separate reflections.

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