
SEBASTIÃO FERREIRA SOARES (1820-1887): ANALYSIS OF HANDWRITTEN WORKS AND THEIR CONTRIBUTIONS TO THE FORMATION OF ACCOUNTING EDUCATION IN BRAZIL

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ABSTRACT

Historical studies enable understanding past facts that may justify some reflections about the present, as well as taking back important professional and scientific characters and events in history. Among them, one finds Sebastião Ferreira Soares, who lived in Imperial Brazil and dedicated more than 40 years of his life working and studying to understand and present the existing accounting practices of his time, and to point out the weaknesses and potential of Brazilian public finances. Thus, the aim of the present study is to analyze how six of his works comply with the latest discipline matrices at the time, Decree 1,763 from May 14, 1856 and Decree 7,679 from February 28, 1880. It was done in order to link such discussions to accounting education formation in Brazil in the 19th century. Categories were formulated based on Bardin's (2016). After the analysis, his contributions were made available by explicitly exposing the need of a clearer knowledge about accounting processes in Imperial Brazil, mainly when it comes to information transparency, circulating medium complexity, systematized public expenditures and incomes, line of conduct as duty of the public financier, as well as emphasis on economic and social welfare.

Keywords: Sebastião Ferreira Soares. Accounting Education. Structure of Discipline Matrix in the 19th century. Accounting History. Brazil.

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SEBASTIÃO FERREIRA SOARES (1820-1887): ANÁLISE DE OBRAS MANUSCRITAS E SUAS CONTRIBUIÇÕES PARA A FORMAÇÃO DO ENSINO CONTÁBIL NO BRASIL

RESUMO

Estudos históricos permitem compreender fatos passados que podem justificar algumas reflexões sobre o presente, bem como resgatar importantes personagens e acontecimentos profissionais e científicos da história. Entre eles, encontra-se Sebastião Ferreira Soares, que viveu no Brasil Imperial e dedicou mais de 40 anos de sua vida trabalhando e estudando para entender e apresentar as práticas contábeis existentes em seu tempo, e apontar as fragilidades e potencialidades das finanças públicas brasileiras. Assim, o objetivo do presente estudo é analisar como seis de suas obras atendem às últimas matrizes curriculares da época, com base no Decreto 1.763 de 14 de maio de 1856 e Decreto 7.679 de 28 de fevereiro de 1880. Isso foi feito com o objetivo de vincular tais discussões à formação do ensino contábil no Brasil no século XIX. As categorias foram formuladas com base em Bardin (2016). Após a análise, suas contribuições foram expor explicitamente a necessidade de um conhecimento mais claro sobre os processos contábeis no Brasil Imperial, principalmente quando se trata de transparência da informação, complexidade do meio circulante, gastos e receitas públicas sistematizadas, linha de conduta como dever do financiador público, bem como a ênfase no bem-estar econômico e social.

Palavras-Chave: Sebastião Ferreira Soares. Educação contábil. Estrutura curricular do século XIX. História da contabilidade. Brasil.

1 INTRODUCTION

Trade classes, which were officially established in Brazil on July 15, 1809, through issued to allow the beginning of the trade education in the country, were mostly attended by court members (Ott & Barbosa, 2011). It was necessary to implement public notices for teachers' hiring given the need of increasing their number. Thus, from 1812 onwards, public notices were issued in certain regions of the country such as: Pernambuco, Bahia, Maranhão, Amazonas, Sergipe, Paraíba, Pará, Santa Catarina, Paraná and Rio Grande do Sul states to gather teachers to work in Commerce Classes.

A decree from 1828 established that bookkeeping would be carried out by bookkeepers and their assistants (Rodrigues, 1985b). Thus, this new approach favored exchanges with other countries given the emergence of Trade Classes in different regions of the country and the huge expansion of maritime trade. However, economic crises emerged over the years, and they triggered struggles and movements that made Brazil's economy and public finances unstable (Pinheiro, 1998).

Sebastião Ferreira Soares (Dr. Soares), was born in 1820, was among all these changes. He graduated in Physics and Mathematics while he was still in the Military Academy and, later on, because of his knowledge on finances and statistics, he worked with fiscal, financial, economic and statistics in the Province

(Blake, 1902). He was called Dr. Soares, because of his PhD in Philosophy, gotten in Germany, in 1864 (Jornal Correio Mercantil, 1864).

He started working in Rio Grande do Sul State Treasury in late 1838, but, from the beginning, he already observed imperfections in the Brazilian Public Accounting. One can find the following outburst in some of his works: “[...] the irregular and imperfect march of the National Treasury and Treasury Bureaus, which is not uniform, not even a little systematized, [...] it is very difficult to get to know well the status of our finances” (Soares, 1878b, pp. 102-103).

He focused on studying the accounting practices as information source in order to express his questions about the situation he was observing, either in his professional medium or in the country, because, according to him: “Managerial accounting as transactional game and movement, is, with no doubt, a science, but bookkeeping is just an art that comprises more practice than speculation” (Soares, 1878b, p. 7).

The several studies (manuscripts and publications) he had developed are referenced in the Social and Exact sciences, and in the Philosophy fields, among others. However, despite his differentiated work, at the time, several of his works were not yet assessed (Barbosa, 2009; Pinheiro, 1998). Pinheiro and Pinheiro (1998) stated that Dr. Soares’ work “[...] is reference source for practical and theoretical studies that have substantiated the Accounting Sciences in the beginning of the Brazilian State formation, and it is herein understood as his influence to present times” (p.32).

Based on the aforementioned, the core matter of the study lies on: How did the work by Sebastião Ferreira Soares contribute to the Accounting education in the 19th century? Thus, the aim of the present study is to analyze six of his works in order to assess his discussion, which was in compliance with discipline matrices from the 19th century to form the Brazilian Accounting education. Therefore, he contributed to the formation of these professionals.

The time frame adopted to answer such a question covered the period between 1820 and 1887, since it concerns the time between Dr. Soares’ birth and death, because he and his work, are the very basis of this study. Emphasis must be given to the last discipline matrices at the time, i.e., the year of 1856, when disciplines such as Accounting, Bookkeeping, Geography, Commercial Statistics, Mercantile Law and Political Economy were introduced in the country. The year of 1880 witnessed the last discipline matrix formulation for Brazilian Accounting during the Imperial period (from 1822 to 1889) (Decree n. 1763, from 1856; Decree n. 7679, from 1880).

The study is justified by the fact that Dr. Soares left a legacy of several relevant studies on Accounting. These studies derived from his knowledge on Finances, Economy, Statistics, Philosophy, Sociology and, most of all, on Public Finances. However, because part of his work remains in manuscript format, it was little explored, a fact that significantly impaired the outspread of his fundamental role in this scientific field (Pinheiro & Pinheiro, 1998).

Besides being one of the founders of the Court's Bookkeeping Club, in Rio de Janeiro, which was the first professional Accounting organization in Brazil (Pinheiro & Pinheiro, 1998), he was one of the pioneers in performing financial managerial activities in the capital of the Portuguese Empire (Rio de Janeiro

City). He also accounts for the first national works on Accounting launched in Brazil, back in 1852 (Pinheiro & Pinheiro, 1998).

The historical profile focused on the Brazilian Accounting field, in the study, is justified by the scarcity of research about the Accountability History in the country. Accordingly, based on new knowledge, it is possible giving birth to new reflections about this topic, as well as to enhance new theorizations about it (Carmona, 2018).

2 CONCEPTUAL APPROACH AND LITERATURE REVIEW

2.1 Accounting Education Formation in Brazil in the 19th Century

Since the first Trade Classes and the launching of Rio de Janeiro Commercial Institute in the 19th century, Accounting teaching has focused on the technical development aimed at forming professionals capable of acting in businesses (trading) (Peleias, Silva, Segretti & Chiroto, 2007). Decree n. 121, from 1842, established the limits for bookkeepers' selection processes, since these professionals were nominated by definitions set by the Imperial Government.

Decree n. 456, from 1846, issued that it was necessary two years to form new professionals, and the course would encompass disciplines such as "General History of Trading" and "Bookkeeping Arrangements and Practices" (Peleias et al., 2007, p. 6). In 1856, Decree n. 1763 set the new statute for the Court's Trade Classes, which would be guided by the following rules: the first year of the course would encompass Accounting, Bookkeeping, Geography and Commercial Statistics classes; the second year would focus on Commercial Law and Political Economy classes (Decree n. 1763, from 1856).

On February 28, 1880, Decree n. 7.679 established a new configuration for this course, whose disciplines would be taught throughout two years, among them, Geography and Commercial Statistics, Commerce Law, Customs and Consulates Legislation, Bookkeeping and Political Economy (Decree n. 7.679, from 1880). This decree represented the last discipline matrix basis established in the 19th century. Table 1 describes the regulations (decrees, decree-laws and resolutions) about the contents of Accounting Education in Brazil, in the 19th century.

Table 1

Regulations and Contents that have initiated the Accounting Education formation in Brazil in the 19th century.

Regulation	Content
Decree n. 456 from 1846	1st year: arithmetic, algebra – including second degree equations -, geometry; commercial and Brazilian general geography; simple and compound interest; discounts and rebates, company and league rules, false position, annuity calculations, amortization, joint rule, currencies [...]. 2nd year: general history of trading, which included terrestrial and maritime trading; land bill, exchange and risk practices, insurance, suspension of payments, bankruptcies, banks and their different operations, bookkeeping practices.
Decree n. 1763 from 1856	1st year: accounting, commercial bookkeeping, geography and commercial statistics. 2nd year: commercial law and political economy with application to trade and industry.

Decree n. 2.741 from 1861	Preparatory course: national grammar, calligraphy, linear drawing, French, English [...]; Professional course: complete arithmetic, mainly applied to commerce, algebra (including second degree equations), geometry [...].
Decree-Law n. 3.058 from 1863	1st year: French, English, arithmetic applied to trading operations; algebra up to second degree equations. 2nd year: French, English, arithmetic and algebra (as in the first year), flat and spatial geometry, geography and business statistics. 3rd year: German, geography, commercial statistics, commercial law, customs and consulates legislation - comparison to that of the most commercialized countries to Brazil and commercial bookkeeping. 4th year: German, Mercantile law, customs and consulates legislation - comparing the most commercial countries to Brazil - and commercial bookkeeping.
Decree n. 7.538 from November 15, 1879	Disciplines French, German, English, calligraphy and mathematics were canceled.
Decree n. 7.679 from February 28, 1880	Within two years: commercial geography and statistics, mercantile law and customs, and consulates legislation - comparing the most commercialized countries to Brazil -, bookkeeping and political economy.

Note: adapted from Decree n. 456 from 1846, Decree n. 1763 from 1856, Decree n. 2.741 from 1861, Decree-Law n. 3.058 from 1863, Decree n. 7.679 from 1880.

Source: Prepared by the authors.

Table 1 shows the changes made throughout the years, and it allows interpreting that as market demands increase, the developing field also demanded changes in its discipline matrix to enable future professionals to deal with market competitiveness.

2.2 Life Trajectory of (1820-1887) and Scientific Construction by Sebastião Ferreira Soares (1850-1878)



Figure 1 – Picture of Dr. Soares
Source: Brazilian National Library

Sebastião Ferreira Soares, son of Francisco Ferreira Soares and Francisca Tertuliana da Costa was born on April 21, 1820, in Piratini District, Province of Rio Grande do Sul. He graduated in Physical and Mathematical Sciences in the "old" Military Academy, he also served in "[...] the group of engineers as 2nd

lieutenant, and fought in the campaign of his Province in 1839". At the end of his time in the Military Academy, he left the Army and started working in the State Treasury, as third clerk of the Treasure (Blake, 1902, p. 206).

In 1852, given his ability in positions in the public field and the lack of qualified professionals in the financial sector, as a request by Duque de Caxias, Dr. Soares was transferred from Porto Alegre City to Rio de Janeiro in order to work in the National Treasury (Instituto Brasileiro de Geografia e Estatística, 1945). At late 1861, more precisely on December 24th, *Correio Mercantil* Journal informed that Dr. Soares was now part (as member) of the Historical Institute's Manuscript Review Committee. Subsequently, on April 12th, 1862, he was acknowledged by the British government for his effort in detailing his writings about the cotton culture in Brazil.

Mr. W. D. Christie, the British Minister in this Court, on behalf of his government has just acknowledged Mr. Sebastião Ferreira Soares, Section Chief of the National Treasury, for an interesting memoire on the cotton culture in Brazil, which was written by him last year and presented to the British government (*Jornal Correio Mercantil*, 1862, p. 101)

Due to the several provided services, Dr. Soares was nominated, in 1867, by the Ministry of Commerce and Public Works, to join the commission accounting for assessing the amount of manufactures and shops in the capital of the empire, in the most accurate way possible. Besides, the commission should also assess the number of workers and their records, for instance: city of birth, sex, age, marital status, as well as the nature and relevance of the manufacture, so that it would be possible visualizing the industrial growth in the country (*Jornal O Cearense*, 1867).

By 1877, Dr. Soares was acknowledged for his writings, because, once he worked for the National Treasury, he elaborated the only written treat about finances, industry and trade in Brazil. This analysis covered the years between 1750 and 1872. It was the first and only work performed until that moment, and it presented facts and guidelines proposed by the governments of Portugal and Brazil for the Brazilian economy; therefore, he was seen as the pioneer in this subject (Nusbaum, 1907).

On October 05th, 1887, the founder of the extinct Bookkeeping Club, General Director of the Special Statistics Office of the National Treasury and Member of the Brazilian Historical and Geographic Institute, Sebastião Ferreira Soares, died at the age of 67 years (Blake, 1902). Information published by *Jornal do Recife*: "On the 5th, Dr. Sebastião Ferreira Soares, General Director of the Statistical Office, the Finance Ministry, died suddenly. He worked long years as State servant and was honored with several awards" (*Jornal do Recife*, 1887, p. 2).

Accordingly, his work - from the time of the monarchy - is reference as valuable documentation (Holanda, 1951). Thus, Table 2 introduces the following information, based on historical findings, in order to visualize the chronology of Dr. Soares' professional occupation:

Table 2
Professional occupations of Sebastião Ferreira Soares

Information outspread by	Year	Professional Occupation
Blake, 1902		Started in the Military Academy

Blake, 1902, p. 206	1839	2nd lieutenant in the Military Academy
Gazeta Official Do Imperio Do Brasil	1846	RS Revenue and Treasury Secretariat Officer
Diario Do Rio De Janeiro	1850	First Clerk of the Treasury
Reports by the Presidents of the Brazilian Provinces: Empire (RS)	1850	Head of the Treasury Accountancy Section of the Province of S. Pedro
Correio Mercantil e Instrutivo (RJ)	1851	Officer of the Secretariat of the General Treasury Department
Diário Do Rio De Janeiro	1852	Head of Treasury Section
Instituto Brasileiro de Geografia e Estatística	1852	Transference from RS to RJ
Correio Mercantil	1854	Subsidiary History Commission at the Historical and Geographic Institute of Rio de Janeiro
Correio Mercantil	1856	Member of the Funds and Budget Committee
Correio Mercantil	1858	Head of the 1st Section of the General Directorate of Public Income
Jornal o Cearense	1859	Head of section of the National Treasury
Correio Mercantil	1861	Member of the Statistical Society of Brazil
Correio Mercantil	1861	Member of the Manuscript Review Committee of the Historical Institute
Jornal do Comércio do Rio de Janeiro	1863	Secretary of the board of the Imperial Fluminense Agriculture Institute
Correio Mercantil	1866	Member of the International Emigration Association
Jornal o Cearense	1867	Ministry of Commerce and Public Works Commission
Jornal Publicador Maranhense	1867	Head of the 1st Customs Section of the Court
Almanak Administrativo, Mercantil e Industrial do Rio de Janeiro	1879	Member of the Statistics Committee of the Ministry of Finance
Jornal do Recife	1887	Director General of the Treasury Statistics Office

Note: adapted from Blake, 1902; Almanak Administrativo, Mercantil e Industrial do Rio de Janeiro (1879; 1885); Gazeta Official Do Imperio Do Brasil (1846); Diário Do Rio De Janeiro (1846; 1850; 1852); Correio Mercantil (1854; 1856; 1858; 1861; 1866); Correio Mercantil e Instrutivo, Político, Universal (RJ) (1854); Jornal do Comércio do Rio de Janeiro (1863); Jornal do Recife (1887) Jornal o Observador (1859); Jornal o Cearense (1859; 1861; 1867); Jornal Pedro II (1861); Jornal Publicador Maranhense (1867); Relatórios dos Presidentes das Provincias Brasileiras: Imperio (RS) (1850); Instituto Brasileiro de Geografia e Estatística (1945). Source: Prepared by the authors.

Table 2 presents Dr. Soares' long professional career in the public sector, mainly in the financial sector. All these professional occupations were outspread in several Brazilian newspapers. Thus, it is important emphasizing that the referred positions were not only limited to the activities performed by him.

3 METHODOLOGICAL CONSTRUCTION AND DESIGN

Qualitative study based on content analysis technique (Bardin, 2016) to detect the element legitimating contributions from the work by Dr. Soares to the Accounting Education in Brazil.

The epistemological choices to interpret the findings were substantiated by elements supported by the historicist approach by Wilhelm Dilthey, who adopted hermeneutics as understanding methodology (Dilthey, 1944; Teixeira, 2017). According to him, such a methodology inserted a critical movement in science and in its historical context, as an attempt to rebuild moments/events that may have encouraged or enhanced new discussions (Teixeira, 2017).

The analysis was based on 6 works by Dr. Soares, namely: “*Carta expondo as condições da Thesouraria do Rio Grande do Sul (1850)*”; “*Bosquejo Financial ou Apontamentos sobre o Systema Fiscal e Administrativo do Imperio do Brazil (1856-1857)*”; “*Sustentação das Reformas do Thesouro e Thesourarias e do Systema Geral da Contabilidade Fiscal (1853)*”; “*As Finanças ou Estudos Historicos e Analyticos sobre as Rendas e Despesas Publicas do Imperio do Brazil (1876)*”; “*Projecto de Reorganização das Thesourarias de Fasenda (1878a)*”; and “*Systema de Partidas Dobradas para Organização da Contabilidade do Thesouro Nacional e Thesourarias de Fasenda do Imperio do Brazil (1878b)*”.

The following sections refer to the process adopted to develop the categories: i) Analytical Description of the Textual Set; ii) Practices Applied to the Textual Set; iii) Method Applied to the Textual Set; and iv) Techniques Applied to the textual Set (Bardin, 2016).

3.1 Analytical Description of the Textual Set

The first stage of the content analysis process consists in the critical observation procedure, which demands the means to seek ruptures, i.e., the ways to get rid of superficial readings in order to make deeper interpretations of communications. According to Bardin (2016), it is necessary making the analytical description of the document to be investigated. The analytical description consists in objectively introducing the main items approached throughout the writings (Bardin, 2016).

(i) Letter exposing Rio Grande do Sul Treasury conditions (1850) -“*Carta expondo as condições da Thesouraria do Rio Grande do Sul (1850)*”. This manuscript was written on March 08, 1850 and counts on 12 pages. It was voluntarily elaborated by Dr. Soares when he was working as First Clerk of Rio Grandense Province Treasury, and reported to the Treasury Inspector of Finance, Mr. Rafael Archanjo Galvão. The letter was the intent to show the lack of Accounting organization, with emphasis on State incomes and expenditures.

(ii) Financial Summary or Notes on the Tax and Administrative System of Imperial Brazil (1856 – 1857) -“*Bosquejo Financial ou Apontamentos sobre o Systema Fiscal e Administrativo do Imperio do Brazil (1856-1857)*”. The manuscript comprises 2 volumes. Volume 1 counts on 274 pages and volume 2 has 294 pages. Volume 1 was divided into three parts. The first part address the following information: General Principles of Treasury Science, General Considerations on Public Revenue in General Taxation, Public Credit and Considerations on Brazilian Income.

Volume 2 is called “Treasury Bookkeeping System”, and is divided into three parts. The first one is sub-divided into: Considerations on the Mercantile and Financial Bookkeeping System, Mercantile System Compared to the Fiscal and Financial System, and observations on their accounts. Subsequently, it refers to: Theoretical Part of Double Matches; and Applications from Theory to Practice.

(iii) Support for Treasury and Treasury Secretariat Reforms, and the General Tax Accounting System (1873) - "*Sustentação das Reformas do Thesouro e Thesourarias e do Systema Geral da Contabilidade Fiscal (1873)*". Manuscript encompassed the cover and 38 pages divided into four sections. The first one was called "Preliminary considerations" and approaches the complexity of financial State management and the importance of finding ways to perform the work the clearest and most organized way possible.

The second section was called "Advantages of the National Treasury Reform", which consists in explaining the Law from October 04, 1831, that was in force for 19 years. With regards to the third section, the so-called "Advantages of Treasury Reform", he mentions the extinction of Treasury Bureaus and the insertion of State Revenue and Treasure Offices, based on the Law from 1831. The fourth section addressed the "Advantages of a Uniform Accounting System". Dr. Soares argues about the elements driving the management of State public incomes and expenditures and about the relevance in having an organized and clear management.

(iv) Finances or Historical and Analytical Studies on the Public Incomes and Expenditures of the Empire in Brazil (1876) - *As Finanças ou Estudos Historicos e Analyticos sobre as Rendas e Despesas Publicas do Imperio do Brazil (1876)*". The manuscript, with 258 pages, was divided into two parts, the first one comprised eight chapters and the second encompassed nine chapters.

In order to visualize what was approached by Dr. Soares, this page shows the titles elaborated in the first and second parts. Initially, in the first page, one finds the names of the chapters, namely: i) "Synthetic Theory of Financial Sciences", ii) "Public Revenue Theory of Tax and its Classification in Tax Accounting ", iii) "Public Expense Theory of National Expenditure Distribution", iv) "General Theories of Public Credit".

Subsequently, the second part of his discussion addresses i) "General Considerations on Public Rents and Expenses", ii) "Various Types of Rents from the Empire in Brazil", iii) "General Rents from Brazil, their Classification and Species".

(v) Project to Reorganize the National Treasury (1878a) - *Projecto de Reorganização das Thesourarias de Fasenda (1878a)*". The manuscript comprised title and 27 pages divided into nine chapters. Table 3 shows the titles of each chapter, as well as the aims of Dr. Soares, in order to synthesize his work.

Table 3

Titles, Chapters and Appendices addressed by Dr. Soares in his work "Project to reorganize the National Treasury (1878).

Chapter	Title	Some of the approached aims
1st	Attributions of the National Treasury	Exposing attributions inherent to each treasury office; Elaborating the status of finances every year in March.
2nd	Sessions of the Boards of Finance and their competence	Deliberate to the Inspector the business approached by the office; Setting a weekly ordinary session; Describing any negotiation and/or resolution in meeting minutes.
3rd	Administrative Division of Treasuries	Taking care of the incomes and expenditures bookkeeping in a systematic way and presenting the financial status of the provinces; Acting in compliance with the Treasury Laws

		and regulations.
4th	Managerial part of the Inspector	Making, on behalf of the Inspectors of the National Treasure Inspector, the necessary inspections in the general incomes and expenditures of the provinces
5th	Tax Attorneys	Requiring tax attorneys to be graduated in Social Sciences and Law; performing their tasks and duties in compliance with the laws and regulations
6th	Accountants and their Sections	Dividing the treasury Accountants in sections to be managed by their respective heads
7th	Accountants	Managing the Accounting and income and expenditure bookkeeping work in the 1 st and 2 nd Treasury; Distributing the tasks among employees in the 3 rd and 4 th Treasury; Organizing and account for daily bookkeeping.
8th	Heads of Section and more Accounting Employees	Dividing the 1st order Treasury accountants into three sections (1 st shift, 2 nd bookkeeping and balance and 3 rd billing); Morally and arithmetically assessing the bills to be paid by the Treasury.
9th	General Considerations	Requesting all Treasury employees to sign the time clock; Setting the time for the shift in the Treasury.

Source: Adapted from Soares (1878)

Besides the information in Table 3, it is important mentioning that, at the end of the 9th chapter, one finds two Tables. The first one consisted in exposing a chart with Treasury employees and the second one showed the division of Treasury Administration and Accounting services.

(vi) Double Match System applied to the Organization of the National Treasury and Treasury Accounting of the Empire in Brazil (1878b) - "*Systema de Partidas Dobradas para Organização da Contabilidade do Thesouro Nacional e Thesourarias de Fazenda do Imperio do Brazil (1878b)*". The manuscript had 110 pages divided in two parts. Dr. Soares argued about Public Accounting and its relevance for the Financial Sciences, as well as pointed out the rules to manage debit and credit regarding mercantile transactions forming the body of the systematic doctrine called Double Matching. The second part called "Considerations about Bookkeeping" consisted in exposing the existing association between credit and debit entries in the Double Matched system.

3.2 Practices Applied to the Textual Set

The second stage concerns the thematic (thematic type) and frequency analysis observed in the texts. The thematic analysis was initially carried out based on the inducing words. The frequency analysis encompasses the characteristic items of the second process (practices) (Bardin, 2016).

With respect to encoding unit, the option was made for enumeration through paragraph counting, which can be also featured by the term "observation" (herein adopted "noun"). On the referred enumerations, it was possible analyzing and interpreting Dr. Soares' work. Thus, certain words followed by their respective contexts were explored to form the interpretative dimensions (Bardin, 2016).

3.3 Method Applied to the Textual Set

With respect to the third stage, 5 steps were adopted to organize the analysis (pre-analysis) and develop the categories. These steps regard i) "floating" reading (preliminary visualization of the textual body); ii) determining the documents fitting the analysis, i.e., the ones ratifying the manuscripts capable of matching the aim of the study (Bardin, 2016).

Finding decoding (treating the findings) allowed observing the possibility of developing the categories, which comprised three rules, namely; iii) exhaustiveness rule (fixing the categories within the textual set; iv) representativeness rule (categories capable of mostly representing the textual set); and v) pertinence rule, which consists in visualizing the categories to choose the thematic units (Bardin, 2016).

Option was made for the semantic criterion for the categorization process, i.e., the analyses were based on the identified UMs, which resulted from the thematic units. Thus, the following categories were set: mutual exclusion, ii) homogeneity, iii) pertinence, iv) objectivity and fidelity, v) productivity. Inference (interpretation), which is the main content analysis element, was chosen to promote the matching between categories and the textual set (Bardin, 2016, p. 150).

3.4 Techniques Applied to the Textual Context

The fourth and last stage of the content analysis process regard the techniques to be applied to further textual interpretations. The categorical analysis, which is the oldest (chronologically) and most used one (practical), works through text partition, as well as based on the frequency through which the units chosen for the analysis show up. Furthermore, as the way to seek consistent interpretations, the other analysis concerned relationships involving the assessment of co-occurrences (Bardin, 2016).

The analysis applied to the relationships allowed assessing the recorded frequencies and perceiving the existing relationships between elements (UMs). The author of the current study evidenced that there is no imposition of ordering among stages in the processes, but the need of carrying them all out (Bardin, 2016).

Accordingly, and corroborating the four stages suggested by Bardin (2016), the categories were composed based on Decree n. 1763 from May 14, 1856 and Decree n. 7.679 from February 28, 1880, which encompass the elements necessary to, and in compliance with, the aim of the current study. Thus, Table 4 shows the elaboration of the categorical system.

Table 4.
Categories of Accounting Education in Brazil in the 19th Century

Content category	Aim/ Thematic Unit
Geography	Teaching General Geography, Geography of Brazil, and Commercial Geography by explaining students about the several states and the most important places on the globe, and their political organization.
Commercial	Teaching circulating medium, its debits, its internal and external commercial movement, its main products, industrial processes, communication means,

Statistics	and the distances from market to market.
Trade Law	Teaching its chain based on the general and summarized history of trade: its elements and objects closely related to and dependent on them: explain the Brazilian Commercial Code.
Customs and Consulates Legislation	Main established fees and Laws regulating the property
Mercantile bookkeeping	Start the course by recalling all the arithmetic calculations applicable to commerce: give students the elementary notion of probability calculations. Start teaching them accounting and bookkeeping, the currency exchange system, the laws that determine its variations, double-entry bookkeeping, looting from square to square and bookkeeping.
Political economy	Teach the general notions of the science, the theory of value, production, wages, income, and currency, banks, savings banks, and loans, that of taxes, and that of import and export, also explaining the relations between trade, and others sources of public wealth, and doing everything properly.

Source: Adapted from Decree n. 1.763 from May 14, 1856 and Decree n. 7.679 from February 28, 1880.

Table 4 showed the set of formulated categories based on the necessary requirements and, consequently, adopted to interpret the findings. The categories were chosen based on the textual body, since it makes more sense to answer to the research question. They were extracted from Decree n. 1.763 from May 14, 1856 and Decree n. 7.679 from February 28, 1880 and, subsequently, adapted.

4 ANALYSIS OF AND DISCUSSION ABOUT FINDINGS

Table 5 allows visualizing either the frequency of the recorded excerpts in each category listed in Dr. Soares' work or the total sum of the referred excerpts.

Table 5
List of frequencies between work and category

Work	Categories					
	Geography	Mercantile statistic	Mercantile law	Customs legislation and consulates	Mercantile bookkeeping	Political economy
Total number excerpts' frequency						
Letter exposing the conditions... (1850)	-	6	-	-	20	-
Financial Summary... (1856-1857) – volume 1 – (Bosquejo Financial... (1856-1857) – Tomo 1))	228	122	28	5	44	304
Financial Summary... (1856-1857) – volume 2	2	31	-	-	274	117
Defense of Reforms... (1873)	34	7	-	1	28	14

Finances or Historical Studies... (1876)	70	182	32	10	17	319
Reorganization Project... (1878)	44	19	10	-	21	4
Double Match System... (1878)	33	27	12	3	148	25
Total	411	394	82	19	552	783
Total sum of excerpts	2241					

Source: Prepared by the authors.

Table 5 shows that the discussions triggered by Dr. Soares focused on categories “Political Economy”, “Commerce Bookkeeping”, “Commerce Statistics”, “Commerce Law” and “Customs Legislation and Consulates”, respectively. The discussions were addressed in the next sub-sections.

4.1 Political Economy

Dr. Soares' reflection on this category focuses on public income, either concerning the concepts of municipal, province and imperial income, or the need of adjusting the application of such incomes by the one in charge of public incomes in the country. His proposition that “When Public Incomes are high, it is duty of the policy-maker to reduce taxation” (Soares, 1856/1857, p. 116) was inferred as ratifying element.

Besides, he argued that “the argument of expenditures of a State is not always proof of bad administration. Mainly when the country is a new nation such as Brazil, where everything is about to be done or in its beginning” (Soares, 1856/1857, p. 192). Moreover, he centered his propositions on balance between public incomes and expenditures, as well as on Public Accounting using substantiated by simplicity and rationality.

His arguments ratify the importance of taking care of the public money, but also of the public administration represented by those in charge of finances, who must pay close attention to citizens' well-being. Dr. Soares used to say: “[...] wise governments must study the progressive or descending march of the States they manage to apply based on criteria, the necessary measures for the well-being and prosperity of their citizens” (Soares, 1873, p. 3).

Dr. Soares adds to his weighing: “Public Credit is one of the most powerful levers of nations' prosperity, when it is used with criterion and circumspection by the public administration”. However, “[...] when one abuses such a powerful element to create incomes to the State coffers, it is the origin of thousands of problems that give birth to high debits that, by acting over the ordinary incomes, lead to financial disarray and to the annihilation of the national prosperity” (Soares, 1876, p. 20). Dr. Soares highlights that:

When panic comes from some abnormal and unpredicted fact, such as lack of production due to meteorological and climatic hazards, it is recommended for trained financiers to foresee in time, in order to do not allow such a panic to turn into real commercial crises that could act on

public incomes and unbalance the regular march of the finances (Soares, 1876, p. 110)

On August 12, 1834, based on Law n. 16, there were some changes in the imperial political constitution, among them, one finds the fixation of expenditures, either municipal or provincial, as well as of taxes intrinsic to it (Ramos, 2019). This addition-act by the empire boosted changes in higher education, because it reinforced the “classical character of the Brazilian Education” (Carvalho, 2010, p. 17).

He also reinforces that “Men ruling the State must study the society they govern in all its relationships” (Soares, 1876, p. 12). Nevertheless, regarding the public expenditures, Dr. Soares approaches the principles and needs driving them, and states:

The ruler regulating the taxation must properly apply and inspect the public expenditure. By proper expenditures one must understand only the ones aimed at providing and consolidating the general interests of citizens (Soares, 1876, p. 35).

He adds to it, by stating that “Public accounting is one of the most important branches of financial sciences, and the most renown economists agree that it is the main basis of National Income and Expenditure inspection” (Soares, 1878b, p. 1).

Briefly, with respect to the category “Political Economy”, Dr. Soares’ discussions focused on public income, either the concepts of municipal, provincial and imperial income or the need of appropriate application of such an income by the one in charge of public finances in the country. Moreover, he centered his propositions on balance between public income and expenditures, as well as on the use of a Public Accounting substantiated by simplicity and rationality.

4.2 Commerce Bookkeeping

Weighing addressed by Dr. Soares point out the lack of analytical assessments of public finances in Brazil. It can be inferred by the excerpt highlighted by him, in which he says that “The exclusive study of finances is only fruitful when it is done over the regular accounting of public administration, which must be simple and clear [...]” (Soares, 1873, p. 4). Thus, [...] the main merit of a systematic Accounting, after all, lies on its simplicity and rationality” (Soares, 1878b, p. 18).

Dr. Soares addressed Accounting as a science of facts; therefore, it must reflect the cohesion of its theoretical and practical intentions. With respect to Public Accounting, such an attention should focus on the inspection of financial operations and go all the way over public money collection. It is inferred based on the following excerpt:

In order to be whole, a financial system must theoretically and practically encompass and show how public income is composed and performed, and how the national expenditure is distributed and inspected; and, finally, how these facts are recorded by the fiscal accounting (Soares, 1876, p. 3-4).

Dr. Soares' weighing about the proposition of reorganizing the Treasury Offices aims at two fundamental goals. The first one regards "Making sure that the respective offices properly perform the moral and arithmetic assessments of the bills to be paid, of the ones belonging to those in charge of taxation" (Soares, 1878a, p. 15). The second one aimed at "Morally and arithmetically assessing the bills to be paid by the Treasury and by the Paying Office" (Soares, 1878a, p. 17).

Dr. Soares expressed the need of "having monthly income and expenditure balance sheets organized by the Treasury and by its subordinates, as well as the ultimate balance sheets and the annual budgets". Such a standard referred to "do the bookkeeping of the Diary, Master and Auxiliary Books of Tax Accounting, and of the Book of supplementary and extraordinary credits, and of the Assistant of the great book of Public Debt", as well as "Finally, doing the bookkeeping of all several branches of the public Accounting, based on the laws and regulations, and in compliance with the distribution of the respective Accountant" (Soares, 1878a, p. 18).

Rocchi and Cosenza (2018) state that the elaboration of accounting procedures makes Accounting a mechanism understandable by the administration and capable of instrumenting the inspection of information to shareholders, i.e., government and society as a whole. Based on an argument by Dr. Soares: "The administrative mechanism of the Treasury Bureaus is the same as that of the National Treasury, which they belong to, and it aims at inspecting incomes at money collection and its application based on the law" (Soares, 1878a, p. 10).

The main weighing referenced by Dr. Soares within this category (Mercantile Bookkeeping) highlight lack of analytical assessment of public finances in Brazil and the competence of the General Accounting Direction Board, with emphasis on the management of public incomes and expenditures. The assistance of a system to provide a dynamic task division among employees is intrinsic to such a Direction Board; these tasks would be carried out by professionals and should be the same in all public offices.

4.3 Geography

One of the main reflection by Dr. Soares regards the relevance of governmental actions taken by public managers. It can be inferred in the following excerpt:

[...] even in reference to the general administration, the provinces must have a share of governmental action, in order to get to a regular march; in other words, not just regarding the governmental action itself, but the fiscal action, provinces must have the legal right to decide about provincial matters, although they are regulated by general laws (Soares, 1873, p. 7)

Accordingly, based on some critics at that time, the concern lied on the excessive centralization of the central government and on an almost innocuous space for decentralized actions (Villela, 2007). The decentralizing aspects aimed at allowing the country and its provinces to have the possibility of coordinating their own capacities (Bercovici, 2004).

Thus, one of the initiatives to reach such an intent would lie on the topographic mapping of the country to provide public managers with information about the country's weaknesses and potentials. Argument by Dr. Soares:

A reform based on making Municipal Councils in charge of organizing the register of their municipalities, by measuring and delimiting the owned lands, and mapping would be performed based on the general scale of the whole Empire, which would be extremely important for public and fiscal advantages, [...] it would be the means to have, within a few years, the Topographic Map of the Country (Soares, 1856/1857, p. 42)

Matters regarding the centralization and decentralization represented one of the main political topics of the empire from 1860 on (Costa, 2014). Finally, the last principle mentioned by Dr. Soares says that “= 8th = All contracts set by the State administration must be religiously met, so there is the public national credit” (Soares, 1876, p. 303). He also mentions that “Municipal Councils are administrative corporations that have important duties to fulfil, and they must pay close attention to the material enhancement of their municipalities [...]” (Soares, 1876).

By focusing on the public finances at national sphere, Dr. Soares states that “In Brazil, one first discusses and votes the expenditures and, later on, addresses the incomes and the necessary resources, when the total amount of incomes is not enough to meet the voted expenditures” (Soares, 1878b, p. 97). According to Nusbaum (1907), Pinheiro and Pinheiro (1998) and Ott and Barbosa (2011), Dr. Soares was one of the most relevant influencers in Brazil at the Empire, because, besides showing his concerns with the public finances, he also taught (based on examples in his work) how such issues could be stopped and/or mitigated.

Based on the concepts built by Dr. Soares, one can say that his intention to standardize not only the public finances, but also to organize the way each financier would openly formulate and show what was happening at this sphere, by inserting his respective counters. Discussions triggered by and related to category “Geography” were related to the relevance of the governmental actions taken by public managers. Besides, financiers could manage their operations in their respective states, either politically, managerially and mainly in regards to the systematization of incomes and expenditures.

4.4 Commerce Statistics

Dr. Soares emphasized his propositions concerning the disclosure of public information and statistics to the population as mechanism to outspread such a content in order to control the public accountings and to make them transparent.

[...] all acts by the Administration must be substantiated by written laws, and the best way to conduct the financial administration lies on determining that all its actors have the greatest publicity possible; because then, they make the morality of fiscal officers and the State resources transparent (Soares, 1856/1857, p. 127)

In order to seek treasury practices, mainly to Rio Grande do Sul State, Dr. Soares suggests the reorganization of employees and of their tasks, which should corroborate with the development of such treasury and promote ways of making delayed bills paid based on this new way of proceeding.

[...] it would be an anti-economic principle to spend some thousands of *contos de reais* without inspection or assessment, and keep them in order to save some hundreds of thousands with wages paid to its employees. The expertise of your excellency is the truth of my propositions (Soares, 1850, p. 10).

Dr. Soares, he states that:

The most perfect circulating medium will be the least complex one; in other words, will be the one that works with the lower values; therefore, the metallic system based on gold and silver coins is the one best meeting its functions [...] (Soares, 1876, p. 92-93).

Dr. Soares follows his propositions in order to promote the best organization of the public finances by inferring that it depends on a financier committed to the country's development and progress, not just to administrative operations, as well as to the internal peace of its people. It can be observed in the following excerpt:

[...] it is a terrible mistake to use and abuse the public credit, because this powerful element of the administrative order can become a machine to mess up with State finances, whose regular and harmonious march depends on the development and progress of the industry, as well as on the internal peace of the people (Soares, 1876, p. 89).

Dr. Soares said: "In order to have a section of the Boards of the Treasury it is essential that all members are present, or the employees in charge of replacing them" (Soares, 1878a, p. 8). Thus, one can infer that not only verbal communication is enough for accounting professionals, for example, as well as for the outspread of properly written information (Ott & Pires, 2010), which must be further accepted by the stakeholders.

According to Dr. Soares, for the bookkeeping of the fluctuating debit in Brazil, emerges to provide the systematization for the best understanding not just about the total imperial government debit, but also how such facts were structured by accounting. It is inferred in the words by Dr. Soares:

[...] It is important believing in the Central Treasury Scripting as an individual account of each province, and in the Treasury Offices as the account of each collection and expenditure section, through which it is possible getting to know the collection and expenditure movement of each province and public office [...] (Soares, 1878b, p. 31-32)

It is necessary having explanatory charts, because [...] the several provinces will be in charge of performing the presented incomes in order to acknowledge the extension of the rights and taxes collected in each province, as well as their action on the industries, and on citizens' individual fortunes" (Soares, 1878b, p. 93).

With regards to category "Commerce Statistics", Dr. Soares emphasized the propositions about the importance of public information outspreading to the population and of statistics as the mechanism to achieve it, as well as to

accomplish public accounting control and transparency. He also aimed at explaining the concepts of internal and external public debit in order to clarify the complexity of the circulating medium.

4.5 Commercial Law

According to Dr. Soares (1878b), the lack of uniformity in the provincial accounting was clear, but it should be supported by the trade code and by the budget laws. Based on Romanowski and Pinto (2014), this code aimed at systematizing the trade operations. Thus, after the Brazilian trade code was put in force in 1850, and given the expressiveness it represented to the maritime trading, it was essential organizing such data based on statistics to promote the larger amount of information possible.

Financial accounting must start its bookkeeping in its Diary based on a practice that works itself and is supported by the Law of budget, which rules this activity by crediting and paying the representative billing of the general Incomes and Expenditures of the State; i.e., debiting the incomes based on the sums they are budgeted from and crediting the expenditures based on the amounts voted by the competent Power (Soares, 1878b, p. 43-44).

According to him “[...] peoples have imprescriptible rights that, although oppressed, do not stop to exist [...]” (Soares, 1876, p. 30). Besides, with respect to lack of organization caused by such a governmental turbulence, the accounting management got weaker given, for instance, the lack of accurate information about incomes and expenditures in course. This proposition can be inferred when Dr. Soares says that:

[...] I will write the history of Brazilian finances from the accounting year of 1825-26 by addressing the public incomes and expenditures, but having in mind the loan made in 1824, which was the first credit operation made by Brazil in a foreign country after its independence (Soares, 1876, p. 124).

Dr. Soares expressed his concerns by exposing that “Without the will to tell the story of our political commotions, and fuzz the country has faced for 26 years, I will summarize the framework of the greatest crisis Brazil went through from 1822 to 1848” and “[...] so justify the delay in its industrial and commercial progress, and financial organization: there is this summary” (Soares, 1856/1857, pp. 143-144).

- Main revolts and wars in Brazil –

Brazilian Political emancipation, September 7, 1822.

Pernambuco revolution in 1824.

Cisplatine Independence War, started in 1825 and ended with its separation, that has been quite painful to it, in 1828.

April 7th Revolution from 1831, D. Pedro I abdication, who had given us the political independence, which was support by the First Citizens of Brazil, against the Intentions of Portugal.

Cabanos Revolution, in Pernambuco, and Caramurus Revolution in Minas Gerais, in 1833.

Pará Revolution, in 1833, and ended in 1837.

Rio Grande do Sul Revolution, in 1835, and ended in 1845.

Bahia Revolution, in 1837, and ended in 1838.

[...] And, finally, Brazil's intervention in the devastating matters of the Prata River Republics in 1851, which led to the fall of the Buenos-Aires Dictator in 1852 (Soares, 1856/1857, pp. 143-144).

"Based on this summary that was just introduced, one can see that since the memorable times of the Independency to the year of 1848, there were not even three years of internal peace in the Empire of Brazil". The highlight in the weighing by Dr. Soares about the lack of uniformity in the provincial accounting started with the trade code and with the law of budget.

4.6 Customs and Consulates Legislation

Dr. Soares was supported by the need of reforming the customs fees to mitigate fraud, mainly regarding goods' trafficking, which reflects the need of:

A change is convenient and indispensable to develop the incomes from imports for consumption, which encompass several taxes according to the respective customs fees, and that from the 1850-51 on, balance sheet are published all together under the title – Rights to consumption – so that it becomes impossible assessing how much it corresponds to each fee, and it is indispensable at the time to assess the composition of fees and to find out whether they follow the protectionist system – liberal –, and what are the burdensome fees (Soares, 1878b, p. 86)

It is possible inferring that the 19th century was not just a time of several issuances of bills and reforms, but this time, mostly June 1850, witnessed the issuance of the Brazilian Trade Code that, according to Romanowski and Pinto (2014), was one of the first standardizing acts for the input and up-date of the Brazilian Accounting.

Moreover, Dr. Soares reasoned about the insurance of individual rights, with emphasis either on the internal or external safety of citizens and, consequently, of the country. Thus, he pointed out that "On the internal peace and regular march of public administration depends the insurance of individual rights and of the right to property of all members of the Republic" (Soares, 1876, p. 54).

Known as Alves Branco Fee, the customs fees addressed in Decree n. 376 from August 12, 1844, which was deeply fiscal, has its exercise as second aim "[...] a protectionist policy for economic development" (Reis, 2014, p. 138). The propositions by Dr. Soares highlighted the need of reforming the customs' fees to mitigate fraud, mainly with regards to goods trafficking.

4.7 Summary of findings

In order to legitimize the relevance of not just knowing the life and work of a professional committed to accounting, in its broadest sense, mainly to public finance, core contributions of SFS's writings are weaved, as well as their connections with the latest discipline matrices of the imperial period. Contributions triggering reasoning to promote strategic improvements at organizational and institutional scope, in addition to boost professionals in the academic field focused on assessing the national public field.

Accordingly, some problems perceived, such as: i) lack of organization and expenditure entries since 1840; ii) lack of bookkeeping masters and assistants between 1844 and 1850, have led to balance sheets based on incipient information. Thus, Dr. Soares was concerned with losses faced by the Treasury due to lack of bookkeeping, as well as with documental losses and lack of organization.

In addition, some ideas to improve documental organization and balance sheets were also listed by him in order to make the bookkeeping work system satisfactory based on the following suggestions: i) accurate preparation of balance sheets; ii) systematic and adequate composition of collected income and expenses; iii) proper forwarding of balance sheets of current year's deposits by customs; iv) organization of officials in charge of specific functions to promote public finances control in order to prevent fraud, as well as losses to the public coffers.

Dr. Soares addressed the existing complexity of states' financial administration and importance, as well as valued it to make its performance as clear and organized as possible. He also discussed significant debts generated by governments due to ease credit granting. In addition, he exposed the need of preparing annual public balance sheets and budgets for accounting to be simple, rational and transparent when it comes to resources, expenditures and to any value related to public services.

Dr. Soares also stated that Brazil's strategic position made commercial maritime transactions possible. Thus, Brazil remains as emerging power with great growth potential in the 21st century. However, this statement is still supported by considerations made in the mid-19th century by Dr. Soares, according to whom, one of the obstacles to the country's growth is linked to continental conflicts that jeopardize maritime connections and have impact on national public finances.

Based on the present results, Dr. Soares had significant positive impact on business organization in the country. His concerns were expressed through his almost four-decade experience with finances and pursuit of high-quality information provided by the Brazilian accounting. Thus, we agree the Brazilian Institute of Geography and Statistics (1945) when it states that Dr. Soares was a unique professional in the finances field and that he needs to be remembered for his contributions.

Public managers, education institutions, as well as professionals and scholars in the accounting field believe that accounting is based on human construction. Thus, encouraging improvements in accounting practices must be an action linked to the construction of professional beings.

5 FINAL CONSIDERATIONS

The aim of the current study was to analyze the work by Sebastião Ferreira Soares and his discussions, which could have become contributive elements for the formation of Accounting Education in Brazil in the 19th century. After his work was split into paragraphs, it was possible identifying 2241 excerpts (paragraphs). The discipline matrix structure in Decree n. 1.763 from May 14, 1856 and n. 7.679, from February 28, 1880 (the last discipline matrix basis from the Imperial Period) were taken as the bases for the analysis. They allowed visualizing the existence of

six contents: Geography; Commerce Statistics; Commerce Law; Customs and Consulates Legislation; Commerce Bookkeeping; and Political Economy. These contents worked as categorical elements.

With respect to category "Commerce Statistics", one can observe the highlight given by Dr. Soares to the complexity concerning the circulating medium, as well as the lack of a mechanism appropriate to potentiate the speed of communication between public managers. One of these mechanisms would be linked to the need of having statistical instruments to mainly help the economic matters applied to the management of finances. Thus, according to him, the line of conduct of public financiers would have been more explicit. It leads to the other point observed by him, the lack of systematic control and transparency over the public accounting. They are highlighted as the main contributions related to such a category.

Regarding category "Commerce Law", it was observed that the reflections made by him gathered the imprescriptible rights of the peoples, that, although oppressed, did not stop existing. Another highlighted point addressed the lack of contract bases for public incomes, mainly with regards to third parts. Such contract formations, according to Dr. Soares, should be based on the Trade Code, as well as on the laws of budget. It is possible observing, in this item, that one of the main contributions related to this category refers to his concern with the obligation that any transaction made with public money should be based on recorded information.

As for category "Customs and Consulates Legislation", elements in the work by Dr. Soares, regard reforming customs fees. Such a will could make it possible decreasing fraud, mainly regarding maritime displacement, which was one of the main means for imports and exports in the Imperial Period. Dr. Soares, and his attentive sight over the existing frauds, became one of the main contributions linked to the referred category, he gave a regulation that could mitigate public money spending, as well as the search for the enforcement of individual rights.

With respect to category "Commerce Bookkeeping", Dr. Soares emphasizes the lack of a detailed study on the public finances in Brazil. Such an assessment was necessary, given the need of simplifying the administrative processes, which were of great need in the country. Furthermore, he highlights that Accounting, as the science of facts, needs to reason on the cohesive form of its theoretical and practical intentions. Specifically, for such a bias, he adds two contexts, the first regards financial budget as one of the most relevant pieces of public accounting, and the second concerns the reflex of accounting interpretations based on the composition of Double Matched. He points out that one of the main contributions related to such a category is associated with the effort to make an analytical assessment of the public accounting, as well as with discussing the empirical and scientific relevance of Accounting when it comes to economic, political and social management.

Discussions triggered by Dr. Soares about category "Economic Policy" regarded studies about the social and industrial march of the State, which could set the formula to be followed by financial management. Moreover, another item guided the cohesive application of public incomes, which should be

performed to result in great sum of possible assets for the largest number of citizens, as well as to the search for economic and social well-being.

The discussions triggered by Dr. Soares bring along all his theoretical (from his academic formation) and practical knowledge (from his 40 years dedicated to public services and more than 25-year work on the country's development). He can be seen as the first Brazilian to write about strategic formulation in the 19th century, in order to mitigate the existing accounting/managerial disorder. He also reasoned about discussions that could work as stage for the discipline matrix structures at his time.

Consequently, the emphasis given by his reflections are linked to categories "Political Economy" and "Commerce Bookkeeping", since they recorded 783 and 552 excerpts, respectively. Such a highlight was inferred because he exposed that they could reflect economic, political and material improvements in the organization of public finances in the Empire, and the conditions set for citizens to enjoy progress in the country.

Another trend can be inferred about Dr. Soares when it comes to the didactic bias in his explanations. According to Cardoso (2008), the didactic is associated with historical awareness, which is also defined as memory and composed of reports and information to form a body of knowledge. Accordingly, it is the historical process of contextualized reflections that makes it possible modeling actions throughout time. It is only possible to be achieved when the relevance of the history is prospected by its own subjects.

Thus, this analysis expresses the empirical implications of weighing introduced by Dr. Soares, which can be in the agenda of discussions set at different fields of scientific knowledge, mainly at Applied Social Sciences scope. Consequently, as theoretical implications, one can mention the relevance of Dr. Soares' writings, which bring some configurations of the Brazilian public management to the scientific field, with emphasis on accounting/managerial procedures in the Imperial Period.

By setting the propositions for the current study, there were two basic limitations for a historical research. The first one lied on the precariousness of personal and professional information about this researcher on public finances, who is little remembered by the literature. The second barrier for the study regarded the search for documentation, which is not shared in the digital means.

New research must add history to studies in the applied social sciences field by approaching new works and other epistemological currents, such as those by Michel Vovelle, Mary Del Priori or Paul Ricoeur, from the perspective of Accounting Sciences or from other knowledge fields. Finally, an academic evaluation effort must be made so that Brazilian professionals relevant to science can be acknowledged not just by scientists, but also by society, as a whole.

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AUTHORS' CONTRIBUTIONS

Contributions	Carla Milena Gonçalves Fernandes	Marco Aurélio Gomes Barbosa	Alexandre Costa Quintana	Ernani Ott
1. Idealization and conception of the research subject and theme	✓	✓		
2. Definition of the research problem	✓	✓		
3. Development of Theoretical Platform	✓	✓	✓	
4. Design of the research methodological approach	✓	✓	✓	✓
5. Data collection	✓	✓		
6. Analyses and interpretations of collected data	✓	✓	✓	✓
7. Research conclusions	✓	✓	✓	✓
8. Critical review of the manuscript	✓	✓	✓	✓
9. Final writing of the manuscript, according to the rules established by the Journal.	✓			
10. Research supervision		✓		