Book Review

Jehan Ympyn Cristophle, *Nouvelle instruction et remonstration de la très excellente science du livre de compte, pour compter et mener comptez, à la manière d'Itallie (1543)*. Edited by Yannick Lemarchand, Antoine Fabre and Gautier Gond, Experts Comptables Services, Paris, 2025

This volume is a recent reissue of Jehan Ympyn Cristophle's sixteenth-century accounting treatise, *Nouvelle instruction et remonstration de la très excellente science du livre de compte, pour compter et mener comptez, à la manière d'Itallie* (1543). Edited by Yannick Lemarchand, Antoine Fabre and Gautier Gond, the edition is based on the copy preserved at the Médiathèque François-Mitterrand in Poitiers and follows the twofold structure of the original treatise while adopting a different editorial treatment for each section: the theoretical *Livre d'information et instruction* is transcribed in full and accompanied by explanatory notes, whereas the practical *L'Exemplaire* is reproduced photographically in its entirety.

This combination is especially well suited to an accounting treatise. The transcription opens up the conceptual and linguistic content of the text, while the photographic reproduction preserves the visual arrangement of entries, columns and accounts. Lemarchand sets out the rationale in an introductory note and adds a useful reading guide, *Aborder un ouvrage du XVIe siècle*, which prepares the modern reader for the original's language and typography: it describes Ympyn's idiom as the 'pre-classical' French of the Renaissance, close enough to modern usage to be retained rather than modernised; explains the conventions of spelling, punctuation and printing, along with the principles of the transcription.

Three studies place the treatise in its material, intellectual and institutional settings.

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The first contribution, Florent Palluault's *Enquête sur une rareté bibliographique*, takes the Poitiers copy as a bibliographical object – a quarto in three parts, set in roman and gothic type, with decorated initials and a framed title page – and draws from its opening leaves essential information concerning authorship, translation and printing. The colophon names the Antwerp printer Gilles Coppens van Diest, working 'at the sign of the pinecone' at the expense of Ympyn's widow, Anne Swinters. From there, Palluault reconstructs the copy's history, tracing it back to the revolutionary confiscations of 1789 and showing how, long uncatalogued and effectively invisible, it survived in the library's réserve until a proper record was finally created in 2002, in the wake of Trevor Peach's survey of the collection's sixteenth-century editions. The surviving exemplars include copies held at the Royal Library of Belgium, the British Library, Columbia University and the Bancroft Library at Berkeley; the Poitiers copy is the only one held in a French public collection. Palluault then turns to the printing itself: comparing the French and Flemish editions from the same press, he dwells on the ingenuity with which Coppens reproduced in type the cancellation strokes of the ledger – more refined in the French issue than in the Flemish, and more elegant than the vertical linea *del die dare* that Paganini had used in Pacioli's *Summa* half a century before. Provenance, cataloguing and preservation, his study shows, are not ancillary to the history of an accounting text but part of it.

The second contribution, Yannick Lemarchand's *La Nouvelle Instruction, premier traité de tenue des livres de comptes en langue française*, turns from the physical history of the book to Ympyn's life and work. Lemarchand places the treatise alongside the earliest printed works on double-entry bookkeeping, particularly Pacioli's Particularis *de computis et scripturis* (1494) and Manzoni's *Quaderno doppio* of 1534. He presents Ympyn, like Manzoni before him, not so much as the inventor of a new method as an author who made existing accounting practices more accessible. Unlike Pacioli's more general account, these later manuals offered readers a complete practical example and supported the idea that bookkeeping could be learned 'without a master'.

Ympyn was able to write in this practical manner because of his own experience as a merchant. Originally from Antwerp, he spent around twelve years in Venice, where he became familiar with bookkeeping 'in the Italian manner'. His treatise was also the result of a process of translation: an Italian source attributed to Giovanni Paolo di Bianchi was translated into Flemish by Ympyn and later into French by Anne Swinters, who arranged for its publication in 1543. Lemarchand explains how the manual guides readers through the different stages of bookkeeping, from the journal and the identification of debtors and creditors to the organisation and closing of the ledger accounts. By combining explanation with a complete practical example, Ympyn produced a manual that was more accessible than earlier, more abstract treatments of the subject.

The third and final study, Eddy Félix's *La Guilde de Saint-Ambroise à Anvers et la diffusion de la comptabilité en Europe du Nord (XVIe siècle)*, relocates the teaching of bookkeeping within the institutional life of sixteenth-century Antwerp. Through the Guild of Saint-Ambroise – the corporation of schoolmasters, which had enjoyed official privileges since 1468 and was, from 1549, the principal centre for the teaching of double entry in the city – Félix shows that the method spread not through printed manuals alone but through the organisation of commercial education. From 1579, the guild even assessed the competence of aspiring masters in the presence of its deans and the mathematician Michel Coignet. From a roster of the thirty-three masters who taught double entry between 1549 and 1590, he singles out those who also published – Antwerp masters who, he notes, wrote sixteen of the forty-five double-entry treatises printed across Europe between 1543 and 1601 – and his closing biographical notes follow them, one by one, through the upheavals that scattered them: the religious inspections and banishments of the 1560s, the Spanish Fury that sacked the city in 1576, the fall of Antwerp to Farnese in 1585, and the rule that a schoolmaster had to be Protestant to teach in the northern Netherlands.

Taken together, the studies show how many conditions an accounting text had to meet in order to be produced, transmitted and preserved. Here lies the volume's chief strength: its treatment of accounting as practical knowledge. Ympyn was neither a schoolmaster nor a theorist, but a practising merchant, and this shaped both the structure of his treatise and its reliance on worked examples. The treatise's originality lies not in proposing a new system, but in making double entry intelligible and usable for a wider readership. This multidisciplinary reappraisal of the earliest accounting treatise written in French makes the volume a significant resource for understanding both the development of accounting and the movement of technical knowledge across linguistic and cultural boundaries.

Alessio Maria Musella
Assistant Professor
University of Bergamo