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LIBROS / *BOOKS*

***Nouvelle instruction et Remonstration de la très excellente Science du livre de Compte, pour compter et mener compter, à la manière d'Itallie: 1543*, par Jehan Ympyn Cristophle, Yannick Lemarchand, Antoine Fabre, Gautier Gond (eds.), Paris, Experts Comptables Services, 2025.**

In 2025, under the coordination of Yannick Lemarchand, Antoine Fabre, and Gautier Gond, a major reissue of a 16th-century accounting text of Jehan Ympyn Cristophe (~1490–1543) entitled Nouvelle Instruction et Remonstration de la tres excellente Science du livre de Compte, pour compter et mener comptez, à la manière d'Italie (Archive ouverte HA). This publication is the result of a collaboration between the French accounting association and the Association for the History of Management and Organizations (AHMO). The work benefited from the support of the National Council of the Order of Chartered Accountants, highlighting the institutional interest in this pioneering accounting treatise.

This 16th-century accounting manual, central to the present publication, is preserved at the Médiathèque de Poitiers under the reference CR140. It had previously been rarely studied because only four copies are known worldwide, kept at the Royal Library of Belgium, the British Library, and the university collections of Berkeley and Columbia. The work, presented here as a reissue, consists of two parts. A first theoretical section, *Livre d'information et instruction*, was fully transcribed and enriched with detailed notes and a glossary providing all the tools necessary for a thorough reading of the text. The second section, devoted to the practical part — *L'Exemplaire* — was not transcribed, but reproduced photographically in its entirety. This editorial choice allows the reader to immerse themselves in the position of a 16th-century reader. This editorial decision undoubtedly proves very relevant. The introductory note to the two texts, written by Yannick Lemarchand, provides a full understanding of this editorial choice. This editorial work alone would have been enough to make this publication excellent, but the edition is further enriched by three important studies.

The first contribution, *Enquête sur une rareté bibliographique*, is written by Florent Palluault, head of the heritage collections at the François-Mitterrand Media Library in Poitiers. Palluault's objective is to describe the work, which at first glance displays none of the distinctive signs of a rare and precious book. From the very first pages, however, the volume reveals a great deal of essential information (author, translator, colophon, place and date of printing, etc.). After this presentation, the author retraces the archival history of the work, whose traces have been attested since the revolutionary confiscations at the end of the 18th century. Adopting an approach rooted in bibliographical studies, the work is then situated within a broader European bibliographical panorama in order to assess both its rarity and its differences from the other surviving copies. The contribution continues with a study of the publisher and a comparison between the French edition and the Flemish edition published by the same printer. Finally, Palluault reconstructs all the elements that make it possible to trace the chain of provenance of the work.

The second contribution, written by Yannick Lemarchand, professor emeritus of management sciences at the University of Nantes, is entitled *La Nouvelle Instruction et remonstration des livres de comptes en forme italienne*. In the first part, the author contextualizes accounting

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literature between the end of the Middle Ages and the beginning of the modern period, placing the work of Jehan Ympyn alongside the major manuals of the genre, in particular the *Particularis de Computis et Scripturis* by Luca Pacioli, written in Venice in 1494. Lemarchand then reconstructs the figure of Jehan Ympyn, first within the economic and social context in which he worked — 16th-century Antwerp — and then within the formative environment in which he spent twelve years: Venice, "where he went, learned, and acquired the keeping of books and accounts in the Italian manner." Ympyn is subsequently studied as one of the "popularizers" of double-entry bookkeeping in Europe, in order to better understand the originality and strengths of his work. Finally, the content of Ympyn's treatise is presented in detail. Here, Lemarchand does not limit himself to a simple description of the accounting manual, but provides precise explanations of its various sections, made clear and accessible through his remarkable qualities of synthesis and exposition — no small achievement given the technical and sometimes complex nature of the issues discussed. Following Ympyn's own logic, Lemarchand first presents the theoretical section of the work which, after an introduction devoted to potential readers, proceeds to a detailed explanation of the different accounting entries necessary for anyone wishing to keep books using double-entry bookkeeping (inventory; the various accounting books and their legal implications; commercial practices; the recording of activities and transactions; the possible change of accounting books; and finally the balance sheet). To this theoretical section, Ympyn adds a practical part: *L'Exemplaire*, in which the author imagines the establishment of the first months of bookkeeping for an Antwerp merchant in order to guide the reader through the learning process, by means of concrete examples ranging from the preparation of the initial inventory to the opening of the journal and ledger, and finally the opening of a second ledger.

The third and final study, by Eddy Felix, honorary chartered accountant, examines the role played by the members of the Guild of Saint Ambrose in the local practice of accounting and in its spread throughout Northern Europe. This guild of schoolmasters obtained its first privileges in 1468, as well as authorization to teach accounting from 1549 onward. After carefully placing Antwerp within its role as an international center of trade, Mr. Felix focuses on a detailed description of the Guild of Saint Ambrose and the political and religious context in which it established itself. He also reconstructs a useful list of all the schoolmasters teaching double-entry bookkeeping between 1549 and 1590. Among these thirty-three masters, he pays particular attention to those who also wrote accounting treatises that were actually printed. The text concludes with valuable biographical and bibliographical notes devoted to the authors of these treatises, who were exiled from Antwerp for religious reasons. The three essays, briefly presented here, are enriched by a solid and valuable bibliography.

Unlike many of the authors who succeeded him, Jehan Ympyn was not a teacher of accounting, but rather an experienced merchant capable of putting into practice the methods he described, and this gives his work a remarkable uniqueness. This reissue of the first accounting treatise written in the French language, studied through multidisciplinary approaches, is now considered an essential work for anyone interested in the history of accounting and the circulation of technical knowledge.

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