

Mahatma's Tryst with Learning and Accountancy *



(Image Courtesy: Government of India, Photo Division)

Very few know that our Father of Nation was quite wary of the discipline called *accountancy* and that he overcame this fear soon after he realised that. He was quite like Albert Einstein who too, despite being a great scientific investigator, felt: *The hardest thing in the world to understand is the income tax*. Gandhi found the words like *debit, credit, P. Note*, etc., all Greek. While preparing for his client Dada Abdulla Sheth's case, he got troubled as he could not follow even the basic terminologies of accountancy that were the repertoire of the case. He immediately concluded that knowledge of accountancy was essential even for his basic understanding of the case. He decided to learn accountancy from scratch. He purchased a book on accountancy to understand this stream of knowledge. Read on to know more about Mahatma Gandhi's tryst with learning and accountancy...

Mahatma Gandhi had quite a measured and careful approach in reflecting on problems, and a remarkable skill for reaching at their root through a sharp analysis of the conditions, which often resulted in learning many things from scratch.

It is actually interesting to watch Gandhi's journey to the core of a situation and, then, cognition inspired by that situation. We all know how he once had been thrown out of his railway compartment in South Africa in 1893 during his legal first-class travel. That discriminatory treatment forced him to think: *Should I fight for my rights or go back to India, or should I go on to Pretoria without minding the insults, and return to India after finishing the case?* He carefully analysed this event and concluded that that was *superficial-only a symptom of the deep disease*

of colour prejudice. Then, he decided to resolve: *I should try, if possible, to root out the disease and suffer hardships in the process*. Mahatma Gandhi quite instinctively used to reach the core of all his problems.

In South Africa, while delivering his first public speech on *observing truthfulness in business* at a meeting of all Indians in Pretoria, he expressed his respect for truth in business while denying the dominant notion that truth was not possible in business, or rather *inconsistent with business*. Quite like today, those days too business was considered quite a practical act and truth on the other hand an aspect of religion, as Gandhi has described in his autobiography. Basically, he did not like character-for-convenience condition and quite strongly opposed the-then stand on business

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awakening *the merchants to a sense of their duty* and their *responsibility to be truthful*. Mahatma Gandhi, quite ahead of his time, identified the value of social responsibility in growth and stability of businesses and corporations. He, then, went on to advise his audience to forget the distinction of their region and religion and form an association so that they could make better representation to authorities with regard to their hardships in South Africa.

During the discussion immediately after his speech, he intelligently sensed that very few Indian businessmen that were present there knew English well. He immediately advised them to learn the language of the land if they wanted a growth in their business. He evidently indicated that a language could be learnt *even at an advanced age* and cited some examples to support his opinion. He in fact had offered to teach.

Learning Accountancy

Very few know that Mahatma Gandhi was quite wary of the discipline called accountancy and that he overcame his fear soon after this realisation. He was quite like Albert Einstein who too, despite being a great scientific investigator, feared accountancy: *The hardest thing in the world to understand is the income tax*. Gandhi found the words like *debit, credit, P. Note*, etc., all Greek, since neither his school syllabus nor his higher education in England had anything relating to accountancy.

While preparing for his client Dada Abdulla Sheth's case, he got troubled as he could not follow anything about credit, debit or bookkeeping, which were the repertoire of that case. He immediately concluded that knowledge of accountancy would be essential even for his basic understanding of the case. He decided to learn accountancy from scratch. He purchased a book on accountancy to understand this stream of knowledge:

"Abdulla Sheth gave me this letter to read, and asked me if I would go to Pretoria. "I can only say after I have understood the case from you," said I. "At present I am at a loss to know what I have to do there." He thereupon asked his clerks to explain the case to me. As I began to study the case, I felt as though I ought to begin from A B C of the subject...A Parsi lawyer was examining a witness and asking him questions regarding credit and debit entries in account books. It was all Greek to me. Book-keeping I had learnt neither at school nor during my stay in England. And the case for which I had come to

South Africa was mainly about accounts. Only one who knew accounts could understand and explain it. The clerk went on talking about this debited and that credited, and I felt more and more confused. I did not know what a P. Note meant. I failed to find the word in the dictionary. I revealed my ignorance to the clerk, and learnt from him that a P. Note meant a promissory note. I purchased a book on book-keeping and studied it. That gave me some confidence. I understood the case. I saw that Abdulla Sheth, who did not know how to keep accounts, had so much practical knowledge that he could quickly solve intricacies of book-keeping. I told him that I was prepared to go to Pretoria."

Gandhi's approach to learning resembled Einstein's idea of education: Education is what remains after one has forgotten everything he learned in school. Education for them was not strictly learnt and applied inside classrooms; rather, real learning or education for them has to be vital for our coexistence. Our students could extract potent lessons from his experiences, especially from his approach to apprenticeship in profession.

He took it upon himself to prove his strength while learning many things from scratch to prepare himself for legal practice:

"Here I learnt the things that a junior barrister learns in a senior barrister's chamber...Arising out of business transactions, it was full of intricacies of accounts. Part of the claim was based on promissory notes, and part on the specific performance of promise to deliver promissory notes. The defence was that the promissory notes were fraudulently taken and lacked sufficient consideration...The preparation of the plaintiff's case for the attorney and the sifting of facts in support of his case had been entrusted to me. It was an education to see how much the attorney accepted, and how much he rejected from my preparation...I saw that this preparation for the case would give me a fair measure of my powers of comprehension and my capacity for marshalling evidence...I took the keenest interest in the case. Indeed I threw myself into it. I read all the papers pertaining

to the transactions. My client was a man of great ability and reposed absolute confidence in me, and this rendered my work easy. I made a fair study of book-keeping. My capacity for translation was improved by having to translate the correspondence...”

Understanding His Profession

Mahatma Gandhi acknowledged Mr. Pincott and Mr. Leonard who taught him: *facts are three-fourths of the law and that if we take care of the facts of a case, the law will take care of itself.* Gandhi could see facts in an entirely new light following the advices; he deduced: *Facts mean truth, and once we adhere to truth, the law comes to our aid naturally.* For once, he got *disgusted with his profession.* He keenly observed: *Should a case be allowed to continue to be fought out in court, it might go on indefinitely and to no advantage of either party.* He concluded that his *duty was to befriend both parties and bring them together and that the true practice of law is to know the better side of human nature and to enter men’s hearts, and that true function of a lawyer was to unite parties riven asunder.* He admitted: *A large part of the twenty years of his practice as a lawyer was occupied in bringing about private compromises...I lost nothing thereby—not even money, certainly not my soul.* His perception of the legal profession was quite unique, which has the might to guide the followers of this profession even today.

Mahatma Gandhi opined: *The duty of a lawyer is always to place before the judges, and to help them to arrive at, the truth, never to prove the guilty as innocent.* If we want to spiritualise our profession, we will have to apply our professional energies in the larger interests of our nation. As professionals, we are responsible for the dignity of our profession. Therefore, he asked: *If you fail in your duty what shall become of the other professions?* He is quick to remind: *There is a higher court than (all) courts of justice and that is the court of conscience.*

Learning Mahatma’s Way

Truly, that was his *Mahatma-like* dealing with his condition and experiences. He literally taught us some fundamental lessons— it is never a better time than present to start, it is never too late to learn a thing, character that religions prescribe to their followers needs to be exercised in all spheres of life; this is what courage is— to be what you are all the time. We know

that he was amongst the most courageous people of his time. Voices when together are heard. Responsibility towards our society needs to be understood. Getting to the root of the problem first is essential in order to resolve that completely.

Gandhi’s approach to learning resembled Einstein’s idea of education: *Education is what remains after one has forgotten everything he learned in school.* Education for them was not strictly learnt and applied inside classrooms; rather, real learning or education for them has to be vital for our coexistence. Our students could extract potent lessons from his experiences, especially from his approach to apprenticeship in profession. Gandhi really worked hard and contributed a lot to his superior’s work with his humility intact. He intended to learn from his mentors all the time and rated homework and preparation quite high. He reflected on his legal profession differently considering social responsibility an integral aspect of that. Being socially responsible was no less than being responsible to truth itself for him.

Learning to Act Without Fear or Favour

For Mahatma Gandhi, practising peace was a learning experience. While practising peace and non-violence, he learnt to act without fear or favour, a conduct which has also been specifically prescribed for followers of accountancy profession by its founding fathers. Peace is not simply the absence of violence. It is not simply an individual’s inner peace either. It is more a positive state of fullness of life. Its offshoot on the political side is based on democracy, justice and ecological integrity, aiming towards a just and sustainable world. For Mahatma Gandhi, peace and spirituality were very closely linked. Fearlessness is the first requisite of spirituality. He says: *To me God is truth and love; God is ethics and morality; God is fearlessness.* The words of wisdom of the Mahatma amply corroborate one of the basic philosophies of accountancy profession, i.e. to conduct oneself without fear or favour. Mahatma Gandhi was indeed a fearless and spiritual. Gandhi teaches us to accept suffering, even to court suffering, if we want personal transformation, political revolution, and a vision of God. *“Hate the sin and not the sinner”* is a precept which, though easy enough to understand, is rarely practised, and that is why the poison of hatred spreads in the world. It is easy enough to be friendly to one’s friends. But to befriend the one who regards himself as your enemy is the quintessence of true religion. ■