

Mahatma's Tryst with Accountancy and Learning

Few people know that the Father of our Nation, Mahatma Gandhi, was quite ignorant about even the basic intricacies of accountancy till he realised its importance and, given his knack for learning from scratch, put in his time and effort to understand this stream of knowledge. He was quite like Albert Einstein who too, despite being a great scientist felt: *The hardest thing in the world to understand is the income tax.* Mahatma 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 to do with accountancy. 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 and purchased a book on accountancy.

He wrote in his autobiography *My Experiments with Truth*: "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."

For Mahatma Gandhi, practising peace was also 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 accountancy professionals by the founding fathers of the profession. 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.

He taught that the domain of business, to which accountancy profession is intricately associated, has to be based on truthfulness, ethics and social responsibility. His perception of the legal profession was also quite unique, which guides the followers of all professions even today, that if we want to spiritualise our profession, we will have to apply our professional energies in the larger interests of our nation. He was quick to remind: *There is a higher court than (all) courts of justice and that is the court of conscience.*

Mahatma Gandhi's approach to learning resembled Einstein's idea of education: *Education is what remains after one has forgotten everything he learned in school.* 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.

As the nation and world remembers this one of the greatest men of the century, the ICAI and accountancy profession in India recommit to his vision of peace and socially responsible profession in the spirit of his saying: *Be the Change You Wish to See in the World.* The ICAI is also constantly striving to supplement, sustain and speed up the Mahatma Gandhi-inspired *Swachh Bharat Abhiyan* and *Swachh Vidyalaya Abhiyan*, through its 2,50,000 members, 8,50,000 students, 153 branches and 26 foreign chapters. Let the Mahatma live forever in the thoughts, actions and vision of our profession. ■

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